CUSTOMS AND PROTECTION OF CULTURAL GOODS

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Head of Service
Sector for Customs Controls
Ministry of Finance Customs Directorate
CONTENT

- Reorganization of Croatian Customs Administration
- Competences of the customs officers
- Legal framework
- Customs procedures related to the export of cultural goods
- Intra-EU movement
- Penalties
- Cooperation
- Fight against smuggling
REORGANIZATION OF CROATIAN CUSTOMS

CUSTOMS DIRECTORATE

CENTRAL OFFICE

4 REGIONAL CUSTOMS OFFICES
- Zagreb
- Osijek
- Rijeka
- Split

11 SECTORS

CUSTOMS OFFICES & BORDER CUSTOMS OFFICES
- 28
CUSTOMS SERVICE ACT – OG 68/13, 30/14 (1/2)

- **REASONS FOR ADOPTION**
  - HR customs area – part of single customs and economic EU territory
  - abolition of customs procedures with EU
  - reorganization of customs units for customs clearance of goods

- **GOALS**
  - implementation of single customs, excise and tax regulations
  - establishing of safety and fiscal protection at the borders and on the HR and EU territory
  - combating “grey economy”
  - creating more efficient and flexible operational and administrative conditions for executing activities within customs competences
  - organizing of new tasks, activities and management methods with precise definition of competences and responsibilities
CUSTOMS SERVICE ACT (2/2)

- TASKS – ARTICLE 4, PARAGRAPH 3
  - Point 6.
    - detection, prevention and suppression of infringements and offences, detection and collection of data on these offences and offenders, and implementation of evidence procedure in misdemeanor and criminal proceedings
  - Point 19.
    - supervision the implementation of the regulations governing the export, import and movement of cultural goods
CUSTOMS COMPETENCES

- collection, assessment, recording, processing and usage of data and information
- review of documentation and verification of its authenticity and veracity
- establishing of identity
- checking of status and characteristics of goods
- summoning
- giving warnings and orders
- temporary restriction of freedom
- examination of persons
- inspection of goods
- following, stopping, inspection and search of means of transportation
- entering to business premises, premises and facilities in order to inspect and search them
- temporary seizure of goods and documentation
- use of means of coercion
LEGAL FRAMEWORK (1/3)


  - amending acts
LEGAL FRAMEWORK (2/3)


- Act on the protection and preservation of cultural goods (OG 69/99 – 136/12)
  - Rules on issuing licences for export and removal of cultural goods (OG 75/13)
LEGAL FRAMEWORK (3/3)

- Act on implementation of customs regulations of the European Union (OG 54/13)
- Customs Service Act (OG 68/13, 30/14)
- Criminal Code (OG 125/11, 144/12)

- Guidelines 55/13 on export procedures of cultural goods
COUNCIL REGULATION (EC) 116/2009

- regulates **trade of cultural goods with third countries**
  - ANNEX I – categories of cultural objects covered by Article 1
  - ANNEX II – repealed Regulation with its successive amendments
  - ANNEX III – correlation table

**ARTICLE 2 – EXPORT LICENCE**
- the export of cultural goods outside the **customs territory of the Community** shall be subject to the presentation of the export licence

**ARTICLE 4 – PRESENTATION OF THE LICENCE**
- the export licence shall be presented, in support of the **export declaration**, when the export customs formalities are carried out, at the customs office which is competent to accept that declaration
CUSTOMS PROCEDURE

- CUSTOMS CONTROLS
  - customs rules
  - other legislation
    - e. g., on cultural goods

- CUSTOMS DECLARATION
  - all goods intended to be placed under a customs procedure shall be covered by a declaration
    - in writing
    - using a data processing technique
    - by means of an oral declaration or any other act
      - EXCEPTION: goods subject to prohibition or restriction or to any other special formality
        - e. g., cultural goods
CUSTOMS DECLARATION FOR CULTURAL GOODS
SINGLE ADMINISTRATIVE DOCUMENT (SAD)

- applied customs procedures
  - codes in boxes 1 and 37
COUNCIL REGULATION (EC) 116/2009 – ANNEX I

- CATEGORIES OF CULTURAL OBJECTS
  - A. 1. Archaeological objects more than 100 years old which are the products of:
    - excavations and finds on land or under water 9705 00 00
    - archaeological sites 9706 00 00
    - archaeological collections

Structure of TARIC codes and additional codes

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HS chapter
HS heading
HS subheading
CN subheading
TARIC subheading
Additional TARIC code

COMBINED NOMECLATURE
TARIC

- Integrated tariff of EU
  - Online customs tariff database
- TARIC Home Page
- TARIC Consultation
COMMISION REGULATION (EU) 1081/2012

- lays down provisions for the implementation of Council Regulation (EC) No 116/2009 – rules governing the drawing up, issuing and use of licences for export of cultural goods
  - ANNEX I – standard export licence form
  - ANNEX II – specific open licence form
  - ANNEX III – general open licence form
  - ANNEX IV – correlation table
  - ANNEX V – repealed Regulation with its successive amendments

- ARTICLE 8, PARAGRAPH 1
  - the customs office responsible for handling the export declaration shall ensure that the entries on the export declaration or, if applicable, the ATA carnet, correspond to the entries on the export licence and that a reference to the export licence is entered in box 44 of the export declaration or on the counterfoil of the ATA carnet
**MEASURE 735**
Control of export of cultural goods

**BOX 44**
E012 – export licence
or
Y903 – declared goods
are not included in the list
Informacije o TARIC mjeri

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Sve treće zemlje (ALLTC)

- Kontrola izvoza kulturnih dobara (02-03-2009 - ) (CD483) (CG024)

[ Sakrji uvjete ]

Y1 Ostali uvjeti E 012 | Uvoz/izvoz je dozvoljen nakon kontrole |
Y2 Ostali uvjeti Y 903 | Uvoz/izvoz je dozvoljen nakon kontrole |
Y3 Ostali uvjeti       | Uvoz/izvoz nije dozvoljen nakon kontrole |

Dodatni dokumenti/priloženi dokumenti/certifikati i potvrde

E012 Izvozna dozvola "kulturna dobra" (Uredba (EC) br. 116/2009)
Y903 Deklarirana roba nije uključena u popis kulturnih dobara

[Posebna pomoć]

CD483 Ako je deklarirana roba opisana u "CG" fusioci povezanoj uz mjeru, izvozna dozvola mora biti priložena.

CG024 Stari između 50 i 100 godina, vrijednosti jednake ili veće od 50.000 eura.
STANDARD EXPORT LICENCE FORM (1/2)
NATIONAL LEGISLATION

- **ACT ON THE PROTECTION AND PRESERVATION OF CULTURAL GOODS**
  - wider scope than EU Regulations – overall protection
    - e.g., financing, penalties...

- **RULES ON ISSUING LICENCES FOR EXPORT AND REMOVAL OF CULTURAL GOODS**
  - rules governing temporary export and removal of cultural goods, issuing of licenses for export and removal of cultural goods, and certificates for non-cultural goods
    - ANNEX I – licence for removal of cultural goods
    - ANNEX II – specific open licence for removal of cultural goods
    - ANNEX III – general open licence for removal of cultural goods
    - ANNEX IV – certificate for export/removal of items that are not cultural goods
CERTIFICATE FOR NON-CULTURAL GOODS

- SPECIAL FORM
  - certificate
  - sheet to issuing authority
  - sheet for customs office
  - must be presented at border customs office

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<th>Item</th>
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<td>Address</td>
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<tr>
<td>3</td>
<td>Description</td>
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<td>4</td>
<td>Identification number</td>
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<td>5</td>
<td>Number of items</td>
<td>Number of items in the shipment</td>
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<td>9</td>
<td>Port of destination</td>
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**Certification for Carriage of Non-Cultural Goods**

Caricarska ispostava izlaza robe
Customs office of export

**Declaration for Completion by Customs Office of Export**

- Država: State
- Izvozna deklaracija broj: Export Declaration No.
- Potpis i pečat: Signature and stamp

This form must be presented at the border customs office for verification and clearance of goods.
PENALTIES (1/3)

- CRIMINAL CODE
  - Article 319. – damage and illicit export of cultural goods
    - damage, destruction and permanent removal or export without the approval of competent authority, return after approved period
      - up to 3 years in prison
    - substantial damage or cultural goods of national significance
      - prison – 6 months - 5 years
PENALTIES (2/3)

- ACT ON THE PROTECTION AND PRESERVATION OF CULTURAL GOODS
  - Article 115, Paragraph 1, Point 9
    - export or removal of cultural goods from HR contrary to the approval of competent authority, or not immediate return of cultural goods if license revoked
      - 50,000 – 500,000 HRK
      - 5,000 – 20,000 HRK – responsible person in legal entity
  - Article 117, Paragraph 1, Point 3
    - return of cultural goods after approved period
      - 3,000 – 40,000 HRK
      - 1,000 – 10,000 HRK – responsible person in legal entity
PENALTIES (3/3)

- ACT ON IMPLEMENTATION OF CUSTOMS REGULATIONS OF THE EUROPEAN UNION
  - Article 73, Paragraph 1, Point 2
    - not declaring the cultural or natural goods, designated as such by special regulations, which are taken out from the customs territory or brought into the customs territory
      - 10,000 – 1,000,000 HRK – legal entity
      - 3,000 – 10,000 HRK – responsible person in legal entity and natural person
      - 5,000 – 900,000 HRK – natural person craftsman
COOPERATION

- **EU level**
  - administrative cooperation
    - Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the later and the Commission to ensure the correct application on law on customs and agricultural matters (OJ L 82, 22.3.1997)
  - Committee on the export and return of cultural goods
  - EC and MS experts
    - exchange of knowledge and best practices
- **national level**
  - Ministry of Culture, Ministry of Interior
DISCOVERED SMUGGLING ATTEMPTS (1/2)

- October 12th, 2010, entry to HR, CI Macelj
  - 112 pieces of paintings, furniture and fine art objects
    - passenger car with Croatian license plates
    - declared old furniture
DISCOVERED SMUGGLING ATTEMPTS (2/2)

- **November 8th, 2011, entry to HR, CI Maljevac**
  - segment of armor and helmet
  - passenger car with Croatian license plates
  - driver Croatian citizen
  - wrapped in garments

- **December 7th, 2011, exit from HR, CI Rupa**
  - 482 pieces of ancient coins and 22 pieces of other ancient ornaments
  - passenger car with German license plates
  - driver Croatian citizen