

## Switzerland is getting ready for the new EU regulations on the import of cultural goods

*The Swiss Federal Office of Culture has recently published a [fact sheet](#) regarding the EU Regulation on the introduction and the import of cultural goods from third countries. The rules which govern imports of cultural goods from any country outside the EU also affect Switzerland.*

To enforce the protection against illicit trade in cultural goods and against their loss or destruction, the preservation of humanity's cultural heritage and the prevention of terrorist financing and money laundering, the European Union (EU) enacted a set of rules that target cultural goods from third countries ([Implementing Regulation \(EU\) 2021/1079 of 24 June 2021](#)). For the first time, the EU has adopted rules governing the importation into European territory of art and cultural property originating from outside the EU that is of importance for archaeology, prehistory, history, literature, art or science ("cultural goods"). Although the [Regulation 2019/880](#) dates back to 2019, it only became practically effective in late June 2025 with the implementation of a fully digital system managing the import process. Last month, the Federal Office of Culture published a fact sheet regarding the EU Regulation.

In short, these new rules **prohibit** the import of cultural goods that have been removed from the territory of the country in which they were created or discovered (country of origin) in violation of that country's legislative and regulatory provisions, regardless of their age or value (as listed in Annex A of the Regulations).

For those cultural goods that were **legally** exported out of the originating country, an **import licence** is required. The licence requirement applies only to cultural goods which are at least 250 years old and fit in one of the two categories listed in Annex B of the Regulations ("High-risk goods"):

- products of archaeological excavations (including regular and clandestine) or of archaeological discoveries on land or underwater; or
- elements of artistic or historical monuments or archaeological sites which have been dismembered.

An application for an import license must be submitted to the competent authority of the Member State, along with documents evidencing either that the cultural goods were lawfully exported from their country of origin, or that no export rules were in place at the time they left that country.

Such documents will typically be the import licence application, customs documentation, sales invoices, insurance documents, transport documents, condition reports, property reports (testaments, notarised wills, etc.), declarations under oath of the exporter, the seller, or other involved parties to support the cultural good's licit provenance, experts appraisals, catalogues and photographic evidence. Obtaining such evidence can be very complex in practice, since importers were not requested to obtain it when they acquired possession of the object. Also, such evidence may not have been available at the time of the purchase.

Each EU Member State has its own competent authorities to deliver the import licences or to reject the application. It must do so within 90 days of the submission. The Swiss fact sheet provides a list with contact details of such authorities.

As for all other types of cultural goods including paintings, drawings, sculptures, antiquities, ethnological material, coins, original engravings, prints, and lithographs, books and rare manuscripts, etc. ("Low-risk goods", full list in Annex C of the Regulations), if they are more than 200 years old and have a value of €18,000 or more per item, they may be imported provided that an **import declaration** is submitted. This declaration must include a signed statement from the holder confirming that the goods were legally exported from their country of origin, along with a standardized document giving a detailed description of the cultural goods concerned. Making a false statement may be a criminal offence under Swiss law. No evidence of the licit export must be filed with the declaration, but customs authorities may request such evidence which must be available to the importer.

However, the Regulation includes exceptions. The requirement for an import license or import declaration does not apply:

1. to the import, for the exclusive purpose of temporary custody on a fiduciary basis, of cultural goods at risk due to extraordinary circumstances ("Save Haven");

2. to the temporary admission of cultural goods for educational, scientific, conservation, restoration, exhibition, research, or museum collaboration purposes;
3. to cultural goods that are being returned to an EU Member State.

In addition, when the country in which the goods were created or discovered cannot be reliably determined, or when the goods left their country of origin before 24 April 1972 (the entry into force of the 1970 UNESCO Convention), it is sufficient to demonstrate that the goods were exported in accordance with the legislative and regulatory provisions of the **last country in which they were located for more than five years** and for purposes other than temporary use, transit, re-export, or transshipment.

**In light of the above, what could be the implications for Switzerland of the entry into force of Regulation 2019/880?**

First, since Switzerland is not a member of the European Union, works created or discovered in Switzerland that otherwise meet the criteria set out in the Regulation can only be imported into the EU upon presentation of an import license or import declaration, unless one of the exceptions applies.

Second, Switzerland will play a particular role for works that have been located on its territory for more than five years prior to importation, where the country of origin cannot be reliably determined or where the goods left that country before 1972.

In such cases, it may be sufficient to show that the export from Switzerland complied with the relevant legal provisions. Reference would then need to be made to the Swiss Cultural Property Transfer Act (Loi sur le transfert des biens culturels, LTBC) and its requirements.

Under Swiss law (Art. 24(1)(d) LTBC), the export of a cultural good is only unlawful if it is either:

1. a cultural good imported into Switzerland in violation of a bilateral agreement within the meaning of Art. 7 LTBC; or
2. a cultural good owned by the state and listed in the Federal Inventory that was exported from Switzerland without authorization (Arts. 3 and 5 LTBC).

However, it should be remembered that this relief does not apply if the cultural goods are in Switzerland for temporary use, transit, re-export, or transshipment. We consider that cultural goods which are stored in a Swiss free port or warehouse in free circulation or under customs control do not automatically fall under these purposes. In fact, many goods are generally stored there on a long-term basis.

In summary, anticipate any import of cultural goods in the EU by identifying those that may fall under this new Regulation. For each object, record when and where you bought it and what were the documents provided with the acquisition. If no documentation is available, you may need to commission professional researchers who will be able to source such evidence.

Should you require any further information on this subject, please do not hesitate to contact the authors or your usual contact person at Borel & Barbey. Our specialists will be pleased to assist you.

