

Last Updated | February 2024

UK/EU

Export & Import Guidelines



Your Guide Directory

[Importing Into The EU](#)

[Permanent Importing into the EU or the UK](#)

[Fun fact: Free Circulation Goods are those which either:](#)

[Documents needed from the client:](#)

[Permanent Exporting from the EU or the UK](#)

[Documents needed from the client](#)

[European Road Freight](#)

[Documents needed from the client](#)

[What is Customs Control?](#)

[Common Types of Customs Control Covered in this Document:](#)

[TA \(Temporary Admission: Full Waiver\)](#)

[Bond \(Bonded Warehouse\)](#)

[IPR and NIRU](#)

[HS \(Tariff\) Codes](#)

[Common HS codes:](#)

[CPC Codes](#)

[Common CPC codes:](#)

[Questions to consider](#)

[Incoterms \(What they mean, and why they matter\)](#)

[Most Common Incoterms](#)

[Incoterms Diagram](#)

[Cultural Export Licences](#)

[CITIES](#)

[Certificate of Origin/Chambers of Commerce](#)

[Certificate of Origin - Types](#)

[Obtaining a certificate of Origin](#)

[ATA Carnet - Artwork/Item Passport](#)

[General Red Flags to Watch Out For \(Cities and Otherwise\)](#)

[Post Shipment Documentation](#)

Importing Into The EU

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden

Please note: The United Kingdom, Switzerland, Liechtenstein and Norway are not part of the EU - part of the EU FTA.

Permanent Importing into the EU or the UK

All permanent imports into the EU or UK require duties and taxes to be paid on import.

- Fine Art and Antiques is duty-free, but tax needs to be paid.
- Tax is calculated on the CIF value (Cost, Insurance, Freight).

Once a work is permanently imported into the EU, it enters into “Home Use” meaning the work can travel under “Free Circulation” within the EU without incurring any additional duties and taxes.

All Importers will need to provide their EORI number.

Fun fact: Free Circulation Goods are those which either:

Originated within the EU

Have been imported and all duty and taxes have been paid outright on them

Documents needed from the client:

- 1. Commercial Invoice or Proforma**
 - a. Commercial Invoice | Used when a commercial transaction has taken place in a sale to a client
 - b. Proforma | Used when work entering for sale, exhibition, loan, or anytime when no commercial transaction has taken place
- 2. An EORI number is needed:**
 - a. *Economic Operator Registration and Identification*
- 3. Contact number for the delivery and person paying for the import tax**

Permanent Exporting from the EU or the UK

If a work is in “Free Circulation” then it can be exported without any additional paperwork.

If a work is under Customs Control (TA/Bond) it will require additional customs.

The exporter always has to be an individual registered in the country the goods are exported from.

If a commercial export, Arta will always request a Proof of Export (C88 form) from the export shipper.

- This is so the entity can prove that the work has left the EU or the UK and not be liable for VAT on the sale.
 - An example of what that looks like is [here](#).

Documents needed from the client

- 1.** Commercial Invoice or Proforma
 - a. Commercial Invoice | Used when a commercial transaction has taken place in a sale to a client
 - b. Proforma | Used when work entering for sale, exhibition, loan, or anytime when no commercial transaction has taken place
- 2.** An EORI number is needed:
 - a. *Economic Operator Registration and Identification*
- 3.** Contact number for the delivery and person paying for the import tax at the destination.

European Road Freight

If a work is in “Free Circulation” then it can be moved within the EU without any additional paperwork or duties/taxes.

- The shipper will generate a [CMR document](#)
- If a work is under Customs Control (TA/Bond) it will require additional customs.

If permanent import/export, works traveling to/from Switzerland, the UK, Liechtenstein, and Norway the shipment will need customs clearance at both the origin and destination

- Works in Free Circulation traveling to the above countries will travel on a T2 document.
- Works under Customs Control traveling to the above countries will travel on a T1 document.
- Works traveling through Switzerland, but being delivered in another EU country, will travel on a T2
 - These documents ensure that duty/tax is not paid on the works as they travel through EU countries and duty/tax is only paid at the final destination country

Documents needed from the client

- If traveling to Switzerland, the UK, Norway or Lichtenstein, a commercial Invoice or Proforma is needed
 - Commercial Invoice | Used when a commercial transaction has taken place in a sale to a client
 - Proforma | Used when work entering for sale, exhibition, loan or anytime when no commercial transaction has taken place
 - **AN EORI NUMBER IS NEEDED** | This is generally required as standard. You do not have to be a business to apply for an EORI.
 - *Arta can assist with the application process, no problem.*
- Contact number (and preferably email address) for the delivery and person paying for the import tax in the destination

What is Customs Control?

Firstly, if the goods were created within the EU, this means they are in **Free Circulation**. Items can also be in Free Circulation if they were previously imported to the EU, and all duties/VAT were paid.

If at some point the goods were imported into Europe from outside the EU and VAT/duty was not paid, the items are likely under customs control.

When importing goods into Europe, VAT and Duty are due based on the value of the goods. VAT and Duty rates vary based on the country of import and item classification.

If an importer brings works into the UK for a show, exhibition, or long-term storage, they have a few different ways to import. There are a few main types of imports without incurring duties and taxes.

When a work has been imported in this manner, it can be referred to as having been imported under "Customs Control".

Common Types of Customs Control Covered in this Document:

1. TA (Full Waiver Temporary Admission)
2. Bonded Warehouse
3. Simplified TA
4. IPR (Inward Processing Relief)
5. NIRU (National Import Relief Unit)

PLEASE NOTE: If the goods in question are under any of the above customs regimes, additional services are required, some of which will alter the costs of the shipment significantly.

TA (Temporary Admission: Full Waiver)

Temporary Admission (TA) is when goods are imported into a country without any payment of duties and taxes, as implied, temporarily.

This is typical for works coming into the EU/UK for exhibition, loans or fairs from non-EU countries. Works on TI/TA must be for sale and generally, the importer must have a TI/TA account within the country of import.

Once a work is sold, import tax/duties must be paid before the work(s) is released within the EU/UK . If being exported directly from the galler/shipper's TA account, the TA number must be provided to customs at the time of export. A special CPC (Customs Procedure Code) must also be used.

In order to import to TA (Full waiver variety) the gallery or shipper must hold a full waiver TA account with customs. This means that they have an agreed arrangement with customs to pay VAT/duty due after the 2 year period, or to export the goods within the same timeframe.

Important to note: Goods under TA can only remain in Europe for 2 years before VAT is due, or the item must be exported.

If the goods leave Europe, and then re-enter under the same TA account, the time they are allowed to spend there is not reset. Customs continues counting from the date the goods re-enter the country.

PLEASE NOTE: Shippers will only generally allow their TA accounts to be used by trusted clients, new clients will likely be unable to use this service. There will be a monthly fee for this, usually a percentage of the VAT due each month the goods remain under TA.

Bond (Bonded Warehouse)

Importing a work under bond is similar to importing under TA in that the payment of duty/tax is deferred. However, the work enters a bonded warehouse and cannot leave the premises under which it is stored. This is often used with items in long-term storage.

Many shippers hold a bonded warehouse facility, and *very* few galleries.

If an item is brought into the UK under bonded warehouse, it can be kept there indefinitely. There are often charges applied by the shipper for doing so.

The item is unable to be moved from the facility at any point, even for viewings. As such any viewings must take place on the bonded premises.

Like TA, those with a bonded warehouse will have a number assigned to them, which will need to be provided in combination with the correct CPC (Customs Procedure Code) in order to import/export correctly.

Important to note: Goods under Bonded Warehouse cannot be altered or repaired in any way, the value can also not be changed between import and re-export.

The goods must be available for customs to inspect at any point - if they are found to have been removed from the bonded facility, all VAT/duty is immediately due and the shipper/gallery will likely lose their bonded status.

PLEASE NOTE: Shippers will allow **most** clients to use their bonded warehouse facilities, as they are in full control of the item at all times. Shippers will usually require that they perform the export of the item as well as the import, to ensure that the goods are imported/exported from bond correctly.

IPR and NIRU

IPR | This is a temporary import designed exclusively for repair and restoration. The importer must have an active IPR account in order to do this.

Goods must be exported from IPR at the same value they were imported at.

When exporting from IPR, the cost of the restoration (and any increase in the item's value) must be listed as a secondary item on the invoice - as though this is a separate item entirely.

NIRU | This is essentially a full waiver TA account exclusively for museums and other similar institutions. There is no limit to the length of time an item can be under NIRU.

When importing to NIRU, a specific CPC code must be used, as well as the NIRU account number.

When exporting, permission must be applied for from NIRU beforehand. This can take several months, please inform your clients of this.

Important to note: There is no limit to the amount of time goods can remain under NIRU.

IPR is limited to **three years** spent within Europe.

An EORI number is required for both processes.

Both processes incur additional admin for us, and additional costs for your client.

PLEASE NOTE: These two processes are much rarer than those previously discussed.

HS (Tariff) Codes

HS codes are used in all countries' imports/exports.

HS codes indicate **what** the goods are.

On import, HS codes can determine how much duty/tax is owed, or in some instances, not owed at all. And when exporting, tell customs which items are being exported, and for what reason.

The Harmonized System is used by customs globally to classify any products when assessing duties and taxes and for statistics purposes.

Specific six-digit codes are assigned to each type of item.

Countries are allowed to add longer codes to the first six digits for further classification.

In the UK, for imports, the number will be 10 digits (usually the HS Code with four zeros on the end), and for exports it will be 8 (again, usually the HS Code with two zeros on the end).

In the US, the number is always 10 digits.

Common HS codes:

970110 - Paintings, drawings and pastels

970300 - Original sculptures

970500 - Collectors items (Originals)

970600 - Antique items (Over 100 years old)

970200 - Artist prints

491191 - Photographs

See the searchable database [here](#) (Globally) or [here](#) (for UK Codes)

CPC Codes

CPC codes are exclusive to Europe.

CPC codes indicate **how** to import/export the goods.

On import, this can determine how much duty/tax is owed, or in some instances, not owed at all. And when exporting, tell customs which items are being exported, and for what reason.

A CPC code (Customs Procedure Code) is used to indicate the reason for import or export from/to Europe, in the form of either a seven-digit number or a six-digit number and one letter.

This explains the purpose of a shipment, determines how the shipment is processed and the way that duties and taxes are collected.

Using the correct CPC code is very important in order to avoid incorrect duties and taxes being collected and delays occurring

Common CPC codes:

- 10 00 001** - Export from Free Circulation
- 40 00 200** - Import to Free Circulation, reduced VAT rate
- 40 00 000** - Import to Free Circulation, standard VAT rate
- 53 00 000** - Import to full authorisation TA
- 61 21 000** - Import of previously temporarily exported goods
- 61 23 F01** - Import of return goods (within 3 years)
- 71 00 000** - Import of goods to Bonded customs warehouse
- 31 71 000** - Transfer from TA to Bonded Warehouse
- 71 31 000** - Transfer from Bonded warehouse to TA
- 31 53 000** - Export from TA
- 31 71 000** - Export from Bonded Warehouse

See the searchable database [here](#) (for UK Codes)

Questions to consider

Have the goods been previously exported from Europe?

If the items were exported from Europe within the last 3 years, an individual can return as European Returning Goods.

1. If returning within 3 years, no VAT or duty is due.
2. Documents needed are: Original Export AWB, Invoice and Proof of Export
3. Items must be re-imported exactly how they were exported. I.e. the importer must have the same EORI as the original exporter.
4. No additional costs are incurred for this service.

When importing: Are the goods for temporary admission?

If so, which type of temporary admission.

1. Arta will need: The gallery/shipper's TA account number / Bonded warehouse number / NIRU Authorisation / IPR Authorisation
2. If an individual cannot provide any of the above, offer Simplified TA as a solution
3. Direct instructions from the owner of the TA account number / Bonded warehouse number / NIRU Authorisation / IPR Authorisation in order to import.
4. This will likely incur additional costs.

When exporting: Are the goods in free circulation?

If not, what type of customs control the items are under.

1. If in free circulation (confirmed in writing), you can proceed as normal.
2. If under customs control, always advise clients that costs will be affected as a result. Traditional timeframes also cannot be adhered to in most cases.

Incoterms (What they mean, and why they matter)

Incoterms are a set of 11 internationally recognized rules that define the responsibilities of sellers and buyers. Incoterms specify who is responsible for **paying for and managing** the shipment, insurance, documentation, customs clearance, and other logistical activities.

Understanding Incoterms is a vital part of International Trade because they clearly state which tasks, costs, and risks the buyer and seller are responsible for. Incoterms should be clearly stated on all relevant documents associated with a shipment. For example, Commercial invoices, AWB's, CMR's, BOL's e.t.c.

Most Common Incoterms

EXW - EX Works

Ex works is when the seller places all responsibility for shipping, insurance and duties/taxes in the hands of the buyer.

CIF - Cost Insurance and Freight

The seller delivers the goods on board the vessel/vehicle/aircraft and must pay the costs and freight necessary to bring the goods to the named port of destination

The seller also contracts for insurance cover against the buyer's risk of loss of or damage to the goods during the carriage.

The buyer should note that under CIF only minimum insurance cover is required. Should the buyer wish to have more insurance protection, they will need to make their own extra insurance arrangements.

DDP - Delivered Duty Paid

The seller is responsible for all costs up to delivery of the goods.

They must clear the products not only for export but also for import, pay any duty and taxes for both export and import, and to carry out all customs formalities required.

Incoterms Diagram

	Export Packaging	Export Formalities	Loading at point of origin	Inland Origin Freight	Origin Port Charges	Forwarder Fees	Freight (Road/Air/Rail/Ocean)	Dest. Port charges	Customs Clearance	Import duties and taxes	Delivery charges to final destination
EXW - EX Works	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
FCA - Free Carrier	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FAS - Free Along Side (Ocean freight only)	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer
FOB - Free On Board (Ocean freight only)	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
CFR - Cost and Freight (Ocean freight only)	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
CIF - Cost Insurance and Freight	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
CPT - Carriage Paid To	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
CIP - Carriage and Insurance Paid To	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
DPU - Delivered At Place Unloaded	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer
DAP - Delivered At Place	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Seller
DDP - Delivered Duty Paid	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller

DOUBLE LINE: Transfer of risk from Seller to Buyer

Cultural Export Licences

Each European Country has different laws that apply to the export of works deemed culturally important.

If a work falls under certain criteria, age/value the Government can ban the export of the work whilst it tries to find a local buyer.

Example story can be found here - [Sledge and flag from Shackleton's Nimrod expedition at risk of being lost abroad](#)

UK

There are two types of cultural export license and the thresholds can be found below:

1. Intra-EU
2. Outside the EU

If the works falls within a threshold you must apply for a license through the ARTs Council

Italy

Anything over 70 years old, regardless of value, needs an export license

Anything above 50 years old and below 70 years old requires a "Autocertificazione"

State has 60 days to declare the works exceptional and invoke suspension. State is not obliged to buy the work.

Italy has 18 cultural offices that apply guidelines in different ways...

Germany

KGSG Cultural Property Law introduced in 2016 that tightened laws

Introduced National List - impossible to get a license

Age and value thresholds:

75 years and 300,000EUR for painting

75 years and 100,000EUR for aquarelles, gouaches, pastels, and sculptures

75 years and 50,000EUR for mosaics, drawings, etchings, lithographs, photos, and manuscripts

CITIES

The Convention on International Trade in Endangered Species of Wild Fauna and Flora (**CITES**), signed in 1973, aims to ensure that international trade in specimens of wild animals and plants does not threaten their survival.

If an export contains any species that is on the list, it will require a license.

Here is a link to a searchable database of species - <https://speciesplus.net/> (*THIS IS THE EXACT DATABASE THAT CITES PULLS FROM*)

Helpful hint: Main ones to watch out for are turtle shell, ivory, butterflies etc etc.

- UK and EU have a total ban on ivory
- As a company, do we really want to do those shipments?

If you need a license you simply need to apply using the form here:

<https://www.gov.uk/government/publications/endangered-species-application-for-import-and-export-permit>

Certificate of Origin/Chambers of Commerce

A **Certificate of Origin Declaration of Origin** (often abbreviated to C/O or CO or DOO) is a document widely used in international trade transactions which attests that the product listed therein has met certain criteria to be considered as originating in a particular country.

A certificate of origin / declaration of origin is generally prepared and completed by the **exporter** or the manufacturer, and may be subject to official certification by an authorized third party.

It is often submitted to a customs authority of the importing country to justify the product's eligibility for entry and/or its entitlement to preferential treatment. *(Essentially, the Certificate of Origin must be sent physically to the receiving company ahead of shipment, so import can be prepared prior to despatch!)*

[Guidelines](#) for issuance of Certificates of Origin by chambers of commerce globally are issued by the **International Chamber of Commerce**.

Normally the issuing authority can be one of the following institutions:

- Chambers of commerce ICC accredited chambers using International Certificate of Origin Guidelines
- Customs authorities Under bilateral or regional trade agreements
- Other government bodies or agencies assigned by the agreement, normally belong to the Ministry of Trade.

Certificate of Origin - Types

EUR1 - The following countries participate in trade agreements where the EUR.1 is used:

1. in **Africa: Tunisia, South Africa, Algeria. Egypt, Morocco, Kenya**
2. in the **Americas: Chile, Colombia, Peru, Ecuador, Mexico, Republica Dominicana**
3. in **Europe: Albania, Bosnia and Herzegovina, Faroe Islands, Georgia, Iceland, Liechtenstein, Kosovo, North Macedonia, Norway, Serbia, Switzerland, Republic of Moldova, Ukraine**
4. in the **Middle East: Israel, Jordan, Lebanon, Syria**
5. in the **ACP countries**, this is regulated through the Cotonou-agreement, which is not a traditional FTA, but rather a non-reciprocal agreement.

ARAB-BRITISH CO - Special Arab-British Chamber of Commerce Certificates of Origin are used for exports to some countries that belong to the the Arab League including: **Algeria, Bahrain, Djibouti, Iraq, Jordan, Kuwait, Lebanon, Libya, Morocco, Oman, Qatar, Saudi Arabia, Somalia, Sudan, Syria, Tunisia, United Arab Emirates, Yemen.**

ATR1 - The ATR.1 Certificate is a customs document used in trade between EU members and **Turkey**, to benefit from cheaper rates of duty. It is also worthwhile to note that the ATR.1 certificate is not a certificate of origin technically, but rather a status certificate. It therefore certifies that the product has been put in free circulation either in the EU or in Turkey

Obtaining a certificate of Origin

Obtaining a Paper Certificate of Origin

1. Complete and notarize an appropriate affidavit.
2. Provide either a manufacture invoice or commercial invoice that shows where your goods are manufactured.
3. Fill out the certificate of origin document.
4. Submit notarized affidavit, certificate of origin document, and corresponding invoices to your chamber of commerce.
5. Indicate which documents you would like to be stamped.

Obtaining an Electronic Certificate of Origin

With an electronic certificate of origin (eCO), you can submit the required documentation online and get an electronic certificate stamped by a chamber of commerce in less than a day or get an expedited paper certificate overnight.

ATA Carnet - Artwork/Item Passport

A **Carnet** or **ATA Carnet** (*pronounced kar-nay*) is an international customs and temporary export-import document. It is used to clear customs in 87 countries and territories without paying duties and import taxes on merchandise that will be re-exported within a certain timeframe. Carnets are also known as **Merchandise Passports** or **Passports for Goods**.

Types of Carnets

There are two types of carnets issued: **ATA** and **TECRO/AIT**. TECRO/AIT carnets are used for temporary imports in Taiwan which only accepts the TECRO/AIT carnet.

ATA Carnets are used for the 87 other countries and territories that are members of the carnet system.

What do Carnets Allow you to do?

By presenting an ATA Carnet document to foreign customs, you pass duty-free and import tax free into a carnet country for up to one year.

What Merchandise is Covered by Carnets?

Most merchandise can be listed on a Carnet. Virtually all types of goods and equipment can be transported under the ATA Carnet:

1. Commercial Samples
2. Professional Equipment (Tools of the Trade)
3. Goods for Fairs & Exhibitions (limited to 6 months)

[See the complete list of Merchandise categories covered by Carnet here.](#)

What Countries Accept/Use Carnets?

There are 87 countries and territories that accept carnets.

[See a complete list of Carnet countries here.](#)

How Long is a Carnet Valid for?

A carnet is valid for up to 1 year from its issue date **except for Exhibitions and Fairs** which is

valid for 6 months from date of issue.* Known exceptions to these validity periods are:

- Korea
- Malaysia
- Mexico
- Singapore

The carnet can be used multiple times and in multiple countries during the period of validity. This means the item can move between multiple countries *TAX AND DUTY FREE* as long as the Carnet is still valid.

Split shipments are allowed, however items cannot be added to the General List once the carnet is issued.

Note: Mexico, Bahrain, Qatar and the United Arab Emirates DO NOT ALLOW split shipments.

Can a Carnet be Extended?

Technically, a carnet cannot be extended beyond the validity period. However, in some instances foreign customs may allow a replacement carnet to be issued to extend the time the goods are in the carnet country. In all cases, the replacement carnet must be applied for prior to the expiration of the original carnet.

General Red Flags to Watch Out For (*Cities and Otherwise*)

Rosewood	Ebony	Coral
Kingwood	Ivory	Hide
Butterfly	Horn	Mattress
Taxidermy	Tusk	Clock/Timepiece
Wooden (New/Modern Wood)	Petrified Wood	Crocodile/Alligator
Cartridge	Snakeskin	Leather
Mahogany	Shagreen	Bird
Tortoiseshell	Sandalwood	Turtle Shell

Post Shipment Documentation

These documents will be kept on file for 7 years from the date of the shipment.

1. POD
2. AWB/BOL/Courier label

BOL in this instance refers to a document a bit like an AWB for sea freight shipments.

3. Commercial Invoice
4. Proof of export/import