

# REGISTRARS' REPORT

## From The Editors: Imports And Exports

Registrars in many major museums export and import museum objects on a regular basis. They are largely dependent upon the services of overseas forwarding agents and of their domestic customs broker. For art museums, customs processes usually progress smoothly. But for the institution without an experienced broker or for the organization exhibiting materials that are neither antique nor "art" as defined by the customs tariff, importing and exporting can be complex and frustrating.

Each country establishes its own rules and regulations regarding exports and imports. While some nations require extensive documentation for export, others require only a form or two. The upcoming edition of Dudley and Wilkinson's

*Museum Registration Methods* has a thorough presentation of customs documentation in the United States as it relates to museum materials. Rather than repeat or even capsule their presentation, we refer you directly to that publication. Although it would be ideal to summarize customs procedures throughout the world for our readers, our space is limited. In addition, specific forms and procedures change so frequently that such an effort would be obsolete within a short time. Instead, we have invited representatives of several foreign forwarding agencies to summarize the major points of exporting and importing in their nations. This should give readers some idea of the complexities of international shipment.

Because this report circulates extensively in the United States, we have also tried to present something of the philosophy and organization of United States Customs. We hope our many Canadian readers will find the information enlightening too.

We are extremely grateful to David Epstein of W. R. Keating for his advice and for his assistance in contacting our foreign correspondents. Alonzo Arcos, Senior Import Specialist, and many other members of the United States Customs Agency have been most generous with their time and expertise.

The information in this issue is only an introduction to the subject of exports and imports. We hope that our readers will gain some sense of the topic and an awareness of pertinent information resources. ✪

## ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ The Role of The UNITED STATES CUSTOMS BROKER

By Dave Epstein, Vice President, W. R. Keating & Company

All commodities imported into the United States are subject to classification by U.S. Customs under the Tariff Schedules of the United States Annotated. This classification results in the imposition of the applicable import duties and taxes. Essentially, Customs determines classification based on the primary use of the imported article. U.S. Customs laws do not distinguish between private and governmental transactions. Nor has Customs ever established a simple, consistent classification for objects imported into the U.S. for museum exhibitions. Therefore, each article imported into the U.S. for a museum exhibition is subject individual classification and appropriate duties and/or taxes.

While paintings are classified under a tariff item that allows duty-free entry, other works of art can be subject to various duties and/or taxes. Photographs of non-American origin are one of many types of art museum objects that are subject to rates of duty. Serious problems confront the non-art museum importing objects for its permanent collection or for exhibition. Should an aeronautic museum wish to import an airplane or airplane parts, for example, if the plane was not more than 100 years old and if it could not be established as a bona fide antique, the importation would be subject to the normal applicable rates of duty. By law, neither museum nor government organization is exempt from paying these duties.

If objects are imported for an exhibition only and eventually will be returned to the foreign lender, temporary importation may be arranged by posting certain bonds with the Customs Service. Because the customs laws relating to almost all customs transactions are so technical, it is strongly suggested that a customs broker be employed to facilitate the museum's dealings with the Customs Service. It is especially recommended that the non-art

museum establish a good working relationship with a local customs broker to assist in handling their transactions. When importing paintings, even the art museum, should employ a broker knowledgeable in the finer points of Customs rules and regulations as they apply to art work.

One point to keep in mind when importing framed paintings is that while the painting itself is duty-free, duty is imposed on any frame less than 100 years old. To avoid paying duty, many museums request the broker to make entry under Permanent Exhibition Bond. While this allows the items to be entered duty-free, it requires the importing organization to keep Customs informed constantly as to the location of the objects. Re-exportation then requires Customs examination and the completion of numerous Customs forms. In the long run, it is less expensive and easier to enter the items under permanent Consumption Entry and to pay the duty on the frames. This removes all future obligations by the importer to Customs and allows free movement and eventual exportation without further claims from Customs. This is one of the many pitfalls a museum could experience without the help of a knowledgeable customs broker familiar with museum transactions.

A knowledgeable customs broker/international freight forwarder can also provide the proper international contacts to facilitate the planning of exhibitions requiring international borrowing or lending. It is most important to deal with firms in foreign countries able to provide proper protection of the shipment. All of the firms contributing to this issue are of the highest reliability and reputation. However, should a registrar have to deal with still other countries, it is advisable to seek the names of reliable firms from a well-informed American Customs Broker/International Freight Forwarder. ✪



# HUNTINGTON T. BLOCK INSURANCE

## MUSEUM QUALITY INSURANCE

Serving large and small museums  
throughout the United States

**HUNTINGTON T. BLOCK**

**INSURANCE**

2101 L St., N.W., Washington, D.C. 20037

202/223-0673 Toll free 800/424-8830

### REGISTRARS' REPORT

**Editor** Patricia Nauert  
**Assistant Editor** Anne Bennett  
**Copy Editor** Joanne Jaffe  
**Art Director** Kathy Morphesis

*Registrars' Report* is published monthly. All correspondence should be directed to P.O. Box 112, Bicentennial Station, Los Angeles, California 90048. ©*Registrars' Report* 1978. Individual subscription free. Institutional price \$15.00 per year.

We are especially grateful to those businesses who have been willing to support our issues through their advertisements. Without these sponsors, publication would be impossible.

We urge you to familiarize yourselves with our advertisers; when you employ their services, let them know you saw their ad in *Registrars' Report*.



## Readers' Exchange

Just a note to thank you and your staff for the most recent issue (Volume I, Number 4) wherein you present a discussion between Registrar and Conservator. As you know, the topic holds great interest to me both as a Registrar, and as Chairperson of the Condition Report Task Force.

I cannot thank you enough for the job you are doing with your publication. I send it around to all ten of my staff members, and we use it for resource work, possible solutions to problems, and discussion of issues. The issue on Registrar/Conservator renewed my faith as to the connection which could become even more active between our two groups. Special concerns do not always have to divide us, and knowing how we differ is the first step toward knowing what we can do to cooperate and support one another. I am certain that many aspects of our responsibilities do overlap, but just as certain that in some cases we are on our own. The Condition Report research I have done indicates that this overlap is acutely necessary and specific when it comes to this particular subject. I have

enjoyed the help of Conservators in this process very much. I think we are heading in the right direction now, thanks in part to your perspectives.

Your readers may be interested in attending our "Condition Reports II" session on May 29 at the Annual Meeting of the American Association of Museums in Kansas City. This session will be a report and discussion period concerning the format and content of a proposed *Condition Report Handbook* currently in preparation by the Task Force on Condition Reports of the Registrars Committee of the AAM. Recommendations will be solicited from the participants and a report on the progress and status of this two-year project will be provided. All interested persons are encouraged to attend and provide their viewpoints at this crucial planning stage.

Michael S. Bell  
Registrar/Cataloguer  
The Oakland Museum, Oakland, California  
Chair, Condition Report Task Force for the Registrars Committee of the AAM

## UNITED STATES CUSTOMS ★★★★★

*The United States Customs Service was established to collect revenue from imports and to enforce customs and related laws. The Customs Service is a branch of the Department of Treasury and is headquartered in Washington, D.C.*

*Customs' responsibilities are to assess and collect customs duties, excise taxes, fees and penalties due on imported merchandise; to seize contraband materials; to enforce all federal regulations relating to international trade; to seek out those who may be breaking customs regulations; and to collect accurate import and export information for international trade statistics. In addition, Customs is responsible for more than 400 provisions of law on behalf of some 40 other Federal agencies.*

*Customs regulations are established by Congress or by Presidential proclamation. Copies of these regulations are available from the United States Government Printing Office. The Federal Register, which is published daily, presents information relating to all proposals for changes in laws and federal regulations including customs. Regular perusal of The Register can serve as a warning of legislation being considered that could affect your imports.*

*The United States Customs Service is a member of the Customs Cooperation Council, an international body working to simplify and harmonize customs procedures throughout the world.*

## UNITED STATES CUSTOMS PERSONNEL ★★★★★

National customs policy and activity is supervised by the Commissioner of Customs; the Commissioner of Customs is responsible to the Secretary of the Treasury.

Approximately 14,000 people are currently employed by the United States Customs. We are most likely to come into contact with an inspector, an import specialist or, possibly, a special agent.

It is the duty of a customs inspector to search for illegal imports or exports of narcotics, dangerous drugs and contraband materials. Inspectors check individual baggage declarations of international travelers and oversee the unloading of commercial shipments. In the course of their work, they review manifests, inspect cargo and control shipments that have been transferred under bond to ports throughout the United States.

The import specialist is largely concerned with the accurate assessment of duties and with the details of customs regulations. The import specialist examines all entry documents, comparing the invoice description with the actual materials. After examination, the objects are classified, proper import duties assessed, and

it is determined whether there are restrictions or prohibitions on the entry of the material into the United States. Each import specialist is an expert in a particular field — for example, works of art or heavy machinery.

For museums engaged in import and export, it is crucial to develop a good rapport with the import specialist who will be handling your shipments. If consulted in the planning stages of a shipment, the specialist can often point out potential customs problems and possible solutions.

Special agents investigate such customs problems as criminal fraud, smuggling and cargo theft. Special agents are on duty in most United States ports. In the course of their duties, customs agents have recovered art and archeological objects, have made arrests for cargo theft and arms smuggling and have uncovered major fraud conspiracies.

There are a host of specialists employed by Customs; many are ready to share their expertise with you on subjects ranging from bond technicalities to problems relating to the import of endangered species.



# ANDRE CHENUE SA

## TRANSPORTS INTERNATIONAUX

5 rue de la Terrasse. 75017 PARIS. telex 660149. cable ACHENUE PARIS  
 president André CHENUE vice president J. L. GAUDIN

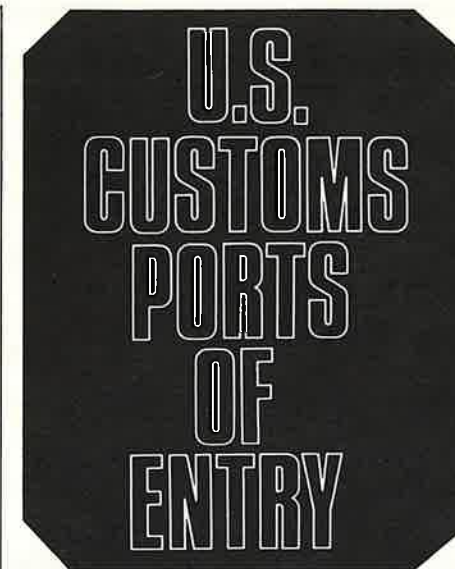
HIGH QUALITY  
 fine arts packers & forwarders  
 established in Paris since 1760. suppliers of Le Louvre and  
 Centre Pompidou

CONTACT Pascal Parmentier phone office (1) 766 54 94.  
 home (1) 757 54 94

specialized agents all over the world

The main office of the United States Customs is located in Washington, D.C. For administrative purposes, the United States has been divided into nine geographical regions with headquarters in Boston, New York, Baltimore, Miami, New Orleans, Houston, Los Angeles, San Francisco and Chicago. Within these regions there are 45 district/area offices. Within each region are cities designated as ports of entry. There are about 400 ports of entry at this time. Customs entries can be filed only in cities designated as customs ports of entry.

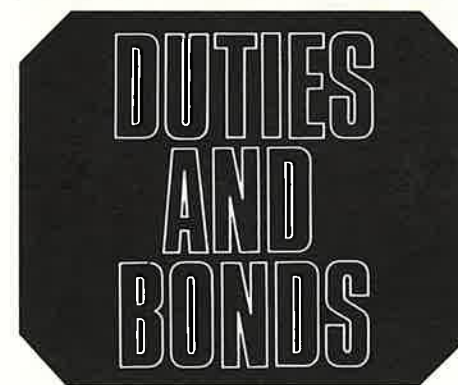
When an international shipment arrives in the United States, customs clearance can be completed at the first port of entry. However, if the ultimate destination is not the first port of entry, the materials can be shipped in bond to another customs port, at



or near the shipment's destination. For example, an object might be traveling from Paris to Chicago, with a flight change in New York. Customs entry for the piece could be made in New York, the first port of arrival, or in Chicago, the port of destination.

To determine the location of the port of entry nearest you, check with local airlines. They will direct you to a local Customs office or to the Customs district headquarters.

Although personnel in all Customs districts enforce the same sort of rules and regulations, interpretations vary. Sometimes, items permitted entry under a particular tariff in one port may not be permitted under the same entry in another port. Check with district offices for local policies, procedures and interpretations.



Customs duties must be paid on all materials imported into the United States unless specifically exempted therefrom. Duties assessed may relate to the value and/or the weight or measure or quantity of the materials.

Customs classifications and rates of duty are provided in the *Tariff Schedules of the United States*. Current schedules may be purchased from the United States Government Printing Office, Washington, D.C. 20402. If you have questions regarding the status and duty on specific objects, write to the Commissioner of Customs or to the district or port director of Customs at the port of entry at which your goods will be entered. The decision that you receive can be relied upon as a basis for the importation of the materials in question. If you have problems, write to the Office of Rulings and Regulations at Customs headquarters in Washington. You should be aware that often such decisions are made slowly. Do not import questionable materials prior to preliminary research into potential customs problems. Unless you have sought a ruling from a Customs Commissioner, assessment of duty will be determined by the Import Specialist examining your shipment.

You should be aware that there are restricted items that will not be granted entry

into the United States without a license from the relevant Federal agency. For example, any weapon capable of firing a fixed cartridge (shell) must be accompanied by a permit from the Bureau of Alcohol, Tobacco and Firearms; or, any part or product of an endangered wildlife species is subject to import restrictions enforced by the Department of Fish and Wildlife (see Hart, "The Burden of Regulation," *Museum News*, January/February, 1978). Again, familiarize yourself with the Tariff as it relates to the materials that your institution is planning to import.

A customs bond insures that the holder will obey all Customs rules and regulations and will pay any duties that might be assessed. There are about twenty types of customs bonds covering everything from smelting and refining to camel's hair.

Usually, the size of the bond relates directly to the amount of duty collectible on the materials being imported. Many objects imported for museum use are exempt from duty. Customs regulations state that a bond for merchandise appearing to be duty free may be of a minimal amount. In such cases, the museum is still required to purchase a bond, but the amount of the bond can be established by a district director of Customs. The minimum amount of a bond is \$100,000.00; fees vary according to the bond type.

There are several types of bonds with which you should be familiar. A *single entry bond* is purchased for one-time use. This type of bond should be purchased only by the infrequent importer. A *term bond* covers all entries made at a single port of entry for a one-year period. A *general term bond* is effective at all United States ports of entry for one year. Museum objects imported into the United States for temporary exhibition may be admitted duty-free under a *temporary importation*

*bond* with the requirement that the materials be exported within one year from the date of importation. This one-year period may be extended with the permission of the district or port director of Customs to as much as three years. An established tax-exempt institution may apply to the United States Customs Service for permanent exhibition bond status. Under a *permanent exhibition bond*, dutiable material not permitted free entry under the Tariff may be imported duty-free. Materials imported under this bond must be kept on the museum premises and are subject to customs audits for five years from the date of importation. If the materials are exported within that period, U.S. Customs must supervise packing and export. If the items remain for five years, the bond is liquidated and the material passes out of Customs control.

The purchasing of customs bonds should be discussed with a Customs Import Specialists and with an experienced customs broker.

### INTERNATIONAL CONVENTION EXHIBITION AND FINE ART TRANSPORTERS (ICEFAT)

Two years ago, six of the major international art transporters/handlers met and decided to organize periodic conventions for the purpose of discussing mutual problems encountered in the movement of art works. The first convention was held in October of 1977 in Amsterdam. It was attended by approximately 80 people representing 50 firms and was viewed by the attendees as a great success. The convention was, and will remain, a meeting of independent transporters/handlers considered to be the most competent firms in their field. To obtain a listing of these firms, write to: Registrars Report, P.O. Box 112, Bicentennial Station, Los Angeles, California 90048.



## PLANNING AN INTERNATIONAL EXHIBITION?

Let W. R. KEATING ARRANGE AND COORDINATE THE  
COLLECTION OF LOANS!

Let W. R. KEATING ARRANGE THE VARIOUS MOVEMENTS!

Let W. R. KEATING ARRANGE THE LOAN RETURNS!

## W. R. Keating & Company

"Specialists in the Fine Art of Transportation  
Specializing in the Transportation of Fine Art"

*Fine Arts Shipping/Consultants*

One World Trade Center, Suite 1767

New York, NY 10048

(212) 466-5000 Cable: WILKEAT Telex: 22-2716

CUSTOMHOUSE BROKERS  
INTERNATIONAL FORWARDING AGENTS  
IATA APPROVED AGENTS

Division of BEMO SHIPPING COMPANY, INC.

Air Freight Department: 167-14 146th Road, Jamaica, New York 11434 • Telephone (212) 632-0900 • Telex: RCA 222 660  
Norfolk Office: 300 East Main Street, Suite 708 Norfolk, Virginia 23510 • Telephone (804) 625-6576 • FMC Lic. #93

## For all services in relation to the safe movement of Works of Art and Exhibitions

Countrywide Collections and Deliveries, Packing,  
and special multi-use cases. High security storage warehouses.  
Customs formalities and documentation.  
Shipping, Airfreight, and International Transport

**Consult the experts**  
**Pitt & Scott Ltd.**

20-24 Eden Grove, London N7 8ED. Telephone: 01-607 7321 Telex: 21857

62/1 Building 521, Stansted Road, Heathrow Airport (London),  
Hounslow, Middlesex. Telephone: 01-759 7858/9 Telex: 21857

Foreign Assets Control Regulations forbid individuals, organizations, or businesses subject to United States jurisdiction from engaging in "(1) unlicensed commercial or financial transactions with a designated foreign country or its nationals; (2) unlicensed transfers of property subject to the U.S. in which there exists or has existed an interest, on or since the effective date, of a designated foreign country or its nationals; and, (3) unlicensed importation of, or dealing in, merchandise located abroad, the origin of which is a designated foreign country."

Currently, "designated foreign countries" are: The People's Republic of China (December 15, 1950); North Korea (December 17, 1950); North Viet-Nam (May 5, 1964); Cambodia (April 17, 1975); South Viet-Nam (April 30, 1975).

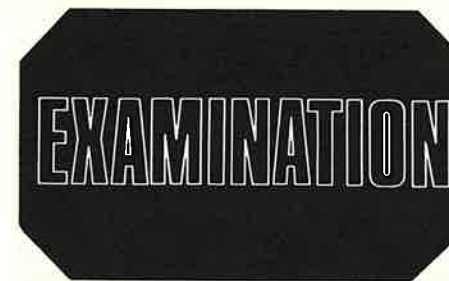


For a museum, Foreign Assets Control Regulations would mean, for example, that a Cambodian sculpture could not be imported into the United States without a

license from the Foreign Assets Control Office. To obtain a license, the importer must present documentary proof of the location of the piece outside of Cambodia prior to April 17, 1975 (the effective date of the sanction) and of the absence of any interest in the object by Cambodia or a Cambodian national on or since April 17, 1975. Evidence such as insurance documents and bills of lading may be accepted as satisfactory proof.

A thorough explanation of Foreign Assets Control regulations and related documents is available from the Office of Foreign Assets Control, Treasury Department, Washington, D.C. 20220.

Although this issue is not relevant to many of our readers, it provides a sense of the detail and complexity of customs regulations. ✱



The majority of imports are opened and examined by a Customs Inspector in cargo examination areas. In the case of many museum objects, this type of examination is undesirable because handling and environmental conditions cannot be adequately controlled.

At the discretion of the Import Specialist at the port where entry is made, a prelimi-

nary inspection can be granted. In these cases, the invoice is examined at the cargo area, and the inspector compares and verifies superficial information about the shipment, for example, number of crates and approximate crate sizes. He then releases the shipment, under bond, to the consignee for examination in an area approved by the consignee. (It may be a warehouse or a museum facility.) Preliminaries are granted *only* to established institutions.

The crates may not be opened until an Import Specialist is present for the examination of the crate and its contents. The consignee is responsible for payment of any expenses incurred by the customs agent in making such special examinations.

## WHAT IS AN ETHNOGRAPHIC OBJECT?

According to the Tariff Schedule of the United States, an ethnographic object must have been made at least 50 years ago, in the "traditional manner as the first inhabitants of an area." If portions of the object are machine-made or show western influence, it may not be entered as ethnographic material.

## U.S. FISH AND WILDLIFE REGULATIONS

Endangered species of wildlife and certain species of animals and birds, or any part or product made therefrom, are prohibited from entry into the United States. They may be imported only under license or permit granted by the United States Fish and Wildlife Service, Department of the Interior, Washington, D.C. 20240.

In addition, the Fish and Wildlife Service enforces the Lacey Act, which prohibits importation of any wild animal or bird, or any part or product thereof, if it has been captured, taken, shipped, possessed or exported contrary to the law of the country of origin.

It is the responsibility of the importer to apply for and obtain the necessary permits as they relate to fish and wildlife. Copies of all regulations are available from Fish and Wildlife agents. Actual or proposed changes in the regulations are published in *The Federal Register*. It is sometimes possible for established institutions to obtain blanket permits for importing materials such as migratory birds or endangered species.

If you plan to ship any wildlife article and you are not sure whether there are pertinent regulations, consult your local Fish and Wildlife Agent *before* you arrange your shipment. Agents try to keep informed of all wildlife regulations, both domestic and foreign. To answer inquiries, an agent must be given both the common and the scientific name of the species that you plan to ship.

All museums have good reason to be alert to Fish and Wildlife regulations. For example, American Indian artifacts frequently include the feathers of migratory birds. The feathers of migratory birds cannot be sold or traded at all. Therefore, one museum could not give or sell such artifacts to another museum. Objects made of tortoise shell are subject to endangered species restrictions. Ivory has recently come under regulation.

Experienced Fish and Wildlife agents believe that regulations are going to grow more restrictive as nations become increasingly aware of wildlife problems and as natural habitats are diminished.





# FRANCE

By Pascal Parmentier, Operations Manager of Andre Chenue  
Transports Internationaux, Paris, France

Museums generally export art objects from France either for temporary exhibition, after which the materials are returned to France, or for consideration for purchase. A plus-values tax (3% for the amount over FF 20,000) must be paid to French customs on objects exported for sale. If the object is not purchased, the tax is refunded upon return of the material to France. No such tax is levied on objects exported for exhibition only.

Works of art and non-art material having historical, scientific, cultural, archeological, ethnographic, etc. interest and belonging to French museums or state collections may be exported on a temporary basis upon receipt of a certificate from the Direction des Musées de France (D.M.F.) at the Louvre. The materials are inspected at the appropriate museum at the time of packing. Processing the permit takes about one week.

Materials belonging to private persons, galleries or antique dealers are divided into two categories.

Whether the creator is living or deceased, if the works are less than 20-years old at the time of exportation, the following documents are necessary:

- Power of attorney conferred by the sender
- A certificate, Attestation de Galerie d'art (A.G.A.) from the Comité Professionnel des Galerie d'Art stating that the creator of the materials is alive or, if deceased, that the works are no more than 20-years old. One copy of the form is sent to the Louvre, one to the Comité, and one to the French customs broker. The cost of the certificate varies from FF 55,000 to FF 300,00 depending on the value of the object.
- A pro-forma invoice
- Photographs of the material. Photographs must measure at least 13 x 18 centimeters.
- A certificate from the D.M.F. exempting the shipment from plus-values tax. Exemption is granted upon receipt of a letter from the borrowing institution stating the dates and location of the intended exhibition and an agreement to return the exported material at the close of the exhibition. Processing is about one week.

If the material is antique or if the artist is deceased and the works are more than 20-years old, the following documents are necessary for exportation:

- Power of attorney
- Export license form 02
- Pro-forma invoice
- Photographs
- A certificate of plus-values tax exemption from the D.M.F.
- Inspection by Beaux-Arts. Each Wednesday afternoon, after complete unpacking at the Central Customs Office in Paris, objects are presented to the curator in charge for export authorization. Authorized objects are re-packed and sealed under the supervision of a customs representative.

Under French laws of 1941 and 1947, French museums may prevent any object considered to form a part of the artistic heritage of France from leaving France; in addition, they may acquire these same works at the proposed export price. In principle, these laws do not apply to works exported temporarily for exhibition.

Importation into France of objects to be exhibited in museums or state collections requires a packing list with detailed object descriptions and values, transit formalities at the port of entry and customs examination at the destination point. The procedure takes approximately one day.

Other than museums, only professionals (such as dealers and galleries) who are official residents of France may import materials on a temporary basis. The process requires an invoice in triplicate, two photographs and a bank guarantee of 20% of the declared value on import. The maximum importation period is 24 months.

Permanent importation by dealers, galleries or private persons requires a final invoice and details of the importer's bank account. Private persons must pay a Value Added Tax (V.A.T.). Dealers and galleries may obtain an exemption from the V.A.T.

Original works of art imported by the artist or his/her heirs are exempt from duties and taxes, as are works of art and antiques imported by auctioneers for sale by public auction. \*



By Klaus Schmidt, Manager, E. Hasenkamp, Cologne, Germany

Customs clearance in Germany, like anywhere else, is not merely a filling in of forms and a presentation of these forms to customs. Clearance includes determining the proper declaration to achieve the lowest duty and Value Added Tax (V.A.T.) possible. (Value Added Tax is similar to Sales or Purchase Tax). German Customs tariffs include:

Paintings and Drawings	free
Etchings	6% V.A.T.
Sculptures	free
Antiques more than 100 years old	12% V.A.T.
Collectors' pieces with archeological or ethnological value	6% V.A.T.

Collectors' pieces are items that might reasonably be collected by a public museum. A collectors' piece might be the hat of Charlie Chaplin, a famous Stradivarius violin or an antique silver teapot. Often, it is difficult to determine the borderline between antiques and collectors' pieces. Should questions arise, specialists are called in.

When temporary importation of paintings, drawings and sculptures is made by individuals or private galleries, a deposit of 6% of the declared value of the material is paid to Customs. Antiques are charged with a 12% V.A.T. These deposits are fully refunded upon reexportation.

Deposits are unnecessary when materials are imported by

municipal or public museums, but a declaration must be made stating that the items have been imported for public exhibition and will be reexported after exhibition.

Customs clearance requires a listing or pro forma invoice describing the materials being imported and their values and stating that the material is in Germany on a temporary basis. Import for permanent use requires a duplicate invoice showing object description and value.

When a work is purchased and imported into Germany by private individuals, a 6% V.A.T. must be paid. Galleries must pay a 12% V.A.T. If a public museum purchases and imports an object from a private party or a museum that does not normally sell

objects, no V.A.T. is due. If a public museum purchases and imports an object from a commercial gallery or dealer, V.A.T. will be charged.

If customs inspection of imported goods is required, arrangements can be made for inspection on the broker's premises or on the premises of the receiving institution.

Export from Germany is quite uncomplicated. There are no duties, taxes or special import licenses. The shipper must simply declare to customs that the work of art being shipped abroad has not been forbidden for export.

In Germany, all customs formalities are arranged by the forwarding agent; there are no special customs brokers. \*



By George D. Scott, Director  
Pitt & Scott, Ltd. London, England.

In the United Kingdom, many goods shipped out of the country require an export license. Objects more than 100-years of age and more than 4,000 pounds in value; diamonds; and manuscripts, documents, archives or photographic positives or negatives more than 70-years old are among the materials requiring an export license. Objects lent by government-run museums of national importance do not require an export license. For loans of less than six-month duration, the necessary license can be obtained in about one week. Permanent exports or loans for longer periods must be considered by a committee of experts from government museums. This committee functions under the jurisdiction of Customs and Excise and the Department of Trade and Industry. When an object is traveling abroad for more than six months, the committee considers the reputability of the arrangements for the exhibition. When an object is to be sold abroad, the committee evaluates whether the piece is of national importance. For such items, licenses are occasionally refused, in which case, a British citizen or museum has the option of purchasing the item. If the item is not purchased within six months, the export is permitted.

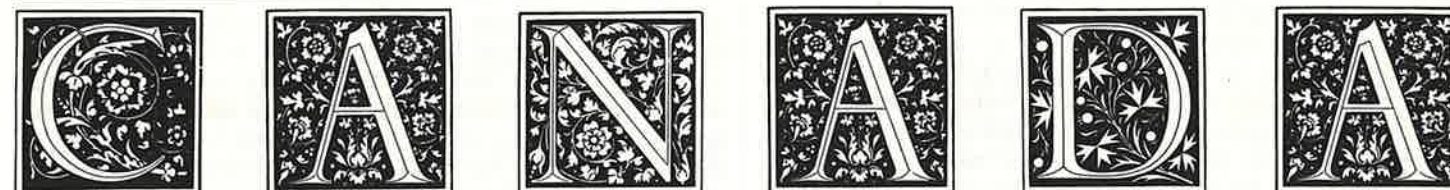
There is normally no customs duty or Value Added Tax (V.A.T.) levied on museum materials or collectors' items imported into the United Kingdom. (The V.A.T. is similar to a Sales or Purchase Tax). Museum materials are divided into six categories for custom purposes. (1) paintings (2) drawings (3) engravings, prints, lithographs (4) sculptures. These categories are duty- and V.A.T.-free as long as the item in question is a work

of art (as opposed to such materials as industrial drawings or machine-made objects) and has been disposed of by the artist or his/her estate prior to April 1, 1973. If the material had not been released prior to April 1, 1973, and the importation is a commercial transaction, V.A.T. is due. If the item is traveling to the United Kingdom for exhibition and return, the material is V.A.T.-free. When levied, the V.A.T. rate is 8%. (5) Antiques more than 100-years of age are duty- and V.A.T.-free as long as a declaration of antiquity is signed by both the sender and the importer. (6) Collectors' pieces, which include material of zoological, botanical, mineralogical, anatomical, historical, archeological, paleontological, ethnographic or numismatic interest are duty- and V.A.T.-free.

All imports must be accompanied by two copies of a valued inventory and a packing list showing the crates, items contained therein and the weight of the crates.

Air imports in London should be scheduled for arrival on Tuesdays, Wednesdays or Thursdays to avoid cargo clearance delays. It is possible to arrange close supervision of air import clearance if enough time is available for application for the necessary permits.

Some specialized forwarders, such as Pitt and Scott or Wingate and Johnston, can arrange to meet couriers and to clear them through customs when the couriers are hand-carrying materials or traveling with cargo. Correct documentation and early notice to the airline and the forwarder are essential. \*



By Roy Peck, Vice President, Currier and Smith, Ltd., Toronto, Ontario, Canada

As the relationship between the value of art and the economic well-being of Canada has become more evident, the Canadian government has found it necessary to exercise greater control over the movement of such valuable assets. Obviously, documentation and compliance with government regulations are part of the art movement business.

Canadian Customs requires detailed customs invoices on pre-

scribed forms accompanied by an accounting document called an entry, also on a form suitable for digestion by computer. The exporter must prepare, sign and forward the required invoice to the importer. The importer must prepare the accounting entry, and must submit the invoice, accounting entry and the carrier's air waybill to Canadian Customs. Failure to prepare the necessary documentation can result in delay in customs release, high storage fees and possibly eventual seizure and sale by Canadian Customs.

Canadian customs house brokers prepare and present the necessary documents for approximately 85% of all Canadian



imports. The exporter can be of great assistance by providing shipment listings that include complete and accurate descriptions and values of each object. This material should be given to the carrier at the time of shipment and also forwarded, in advance, to the importer and/or his broker. The importer and/or the broker should also be telexed or telephoned flight and waybill numbers so that immediate release and delivery can be arranged.

In the interest of security, Canadian Customs will allow after-hours release of high-value shipments on a broker's bond. In this way, delivery of the material can be made before warehouse staff is aware of a shipment's value. On high-value shipments, some airlines require shipment surveillance at the importer's expense.

Canadian customs agents rarely open shipments of art objects for examination. If examination should be required, it is usually done on the importer's premises.

Ground rules for entry of non-art materials — such as scientific specimens, costumes, etc. — are similar to those for works of art. However, some items enter under different tariff sections and are

subject to duties while others require special certificates of antiquity. Weapons are prohibited entry unless accompanied by a special police permit or collector's certificate.

#### How to Hand-Carry Works of Art to Canada

It is advisable to inform the airline that you wish to carry art work "in the cabin" before you arrive at the departure area for boarding. Upon arrival in Canada, declare quickly, clearly and with Customs in hand, to the *first*, I repeat, first customs officer you encounter on disembarking. Do not wait to be asked. Remember art is commercial merchandise in the eyes of Customs.

If you fail to declare to the primary officer all items, personal or commercial, you can be charged with smuggling, even if you do declare to a secondary officer. Failure to declare can result in seizure, even though you are being met by a broker with an entry at a secondary station.

Advise the Canadian importer or their customs house broker of your flight number, arrival time and what you are carrying so they can arrange to meet your flight with a proper Customs entry for immediate release. ✧

presenting the temporary import manifest, the shipping document and the inventory list. If any of the items imported under a temporary permit are retained in the country by reason of sale, donation or abandonment, the importer must then pay duties or obtain a bona fide certification of receipt of the donation from an officially recognized organization. In the case of abandonment, the importer must respond to the Government for the full value of the importation.

To export goods the lending body requests authorization from the Cultural Institute, Foreign Commerce Department and the Customs to dispatch a shipment on a temporary basis. An export license is issued by the Foreign Commerce Department. The exporter posts a bond in the amount of 20% of the declared value of the shipment to guarantee the re-importation of the goods on completion of the tour. Again, retention of any part of the exportation must be compensated in reimbursement to the government, payment of export taxes and/or obtaining certification of donation. With proper cooperation from all parties, the paperwork involved in temporary importation takes about 2½ weeks.

For shipments of high value, the Colombian importer and broker — informed well in advance — must arrange immediate movement from the air or seaport customshouse to the site of the exhibition where customs inspection is performed.

Unless necessitated by extreme size, ocean movement of goods to Colombia should not be considered. Port facilities are not secure, and cargo frequently remains in the open subject to tropical weather throughout the year. Port customs procedures are more complicated as port Customs administrators are semiautonomous. If ocean movement is required, steel containers — into which wood cases can be inserted — are a must. Extreme caution should be used in planning shipment of extra-ordinarily large pieces since rail or road transport from ocean ports is complicated by low bridges, wires, tunnels, etc. Whatever the mode of transport thorough waterproofing is necessary to protect the cargo which is sometimes left in the open in rainy weather or unloaded during the night hours when access to customs areas or other restricted areas is forbidden.

Shipping cases should be legibly marked with their weights and sizes, and doors or other access to the cases should be identified. The contents should not be identified nor the term "works of art" used, since this could lead to pilferage. Instead, a coded reference is recommended. Legends should be written in Spanish.

Exhibitors planning to display objects of Colombian culture must make their loan requests to the Colombian Institute of Culture in Bogota. Their permission, however, does not preclude the necessity of obtaining the export license, the guarantee bond and the export manifest. ✧



Colombia recognizes the importance and necessity of interchange of art, educational and scientific materials for exhibition purposes. The Colombian Government, through the Customs authorities, permits import or export of such objects or materials on a temporary basis, not subject to duties.

To import material for exhibition, educational or training purposes, the importer or his agent must obtain a completely detailed listing of the goods and their values from the lending entity. With this list, the importer or customs broker solicits authorization for temporary import from Colombian Customs. Authorization takes approximately one week to process. Upon receipt of the official resolution authorizing import, the goods can be ordered shipped. When the complete shipment arrives, the broker presents the manifest, Customs liquidates the value of the guarantee bond. Once the bond has been posted, accepted by Customs and the goods inspected, the shipment is released for installation or display. Customs inspection generally takes place in the customs house at the port of entry. The documents required are: the shipping document (air waybill or ocean bill of lading original); the final list of the goods shipped or a commercial invoice if the goods have commercial value; packing list per container; and the customs manifest prepared by an import broker. The importer must present a guarantee bond to Colombian Customs to assure the re-exportation of the goods at the termination of the temporary import period, usually of six-month duration. Commercial banks and insurance companies underwrite such bonds.

These procedures generally require approximately 1½ months of advance planning. Exhibition material should never be sent without confirmation of the authorization of temporary import. Goods shipped in advance can remain in the customshouse exposed to the elements and subject to the possibility of damage or pilferage.

When the exhibit terminates, the goods are re-exported by



By Charles Rebmann, Managing Director, Fine Arts Division, MAT Securitas Express, Switzerland

The Swiss customs Tariff does not require import permits on the following classifications of museum-related materials: framed or unframed paintings, drawings or prints, sculptures, historical collectors' objects and antiques more than 100 years old.

Duty is payable on sculptures, although duty may be waived upon special application to the Swiss Customs authorities.

A purchase tax is also due on all materials acquired for personal use (5.6% of the customs value) or acquired by retailers (8.4% of the customs value). The customs value is the sum of the actual value of the object and the cost of insurance and transport of the material to the Swiss border.

State controlled or operated museums must file a temporary entry for exhibition for objects imported only for exhibition. The form is valid for one year and can be extended for up to three years. The entry, prepared in triplicate, should list the artist, object, material, size, weight and value of the imported material. If a state museum imports an object for purchase, the museum must apply to Customs for permission for tax-free entry.

Private museums, foundations and art associations must also file a temporary entry for exhibition form for objects imported for exhibition. A tax must be deposited with Swiss Customs. If a private museum, foundation or art association imports a work for purchase, application must be made to Customs for tax-free entry.

Galleries and private parties must pay import tax and must provide Swiss Customs with a proforma invoice in triplicate listing artist, technique, media, measurement, weight and value of objects.

Swiss Customs requires an export declaration for materials being exported permanently from Switzerland. No charges or taxes are levied on such transactions.

Temporary export forms for free re-importation must be filed with Customs for materials which are being exported from Switzerland for temporary exhibition outside the country. The permit is valid for one year and may be extended for up to three years. ✧



By Aldo Aroldi, Managing Director, Bruno Tartaglia Trasporti Internazionali, Rome, Italy

The importance of the artistic patrimony of Italy necessitates severe restrictions and controls on export and import of works of art; the aim is, obviously, to prevent damages to the patrimony, and controls are effected by means of very rigid procedures.

To export an art object, an export license must be obtained from the local Fine Arts Office (Soprintendenza) where works of art are carefully examined by a commission consisting of three experts. A distinction is made between modern art and antiques.

Works of art are considered modern if they are less than fifty years old or if the artist is living; in such cases an export license is easily obtained and no export taxes are due.

The procedure is much more complicated in the case of antique works of art (more than fifty years old); in these instances the Fine Arts Office has a period of three months to decide whether to give or to refuse an export license, or to declare the piece of "important interest" and therefore never be exported. The Fine

Arts Office, representing the Government, can also decide to buy the piece for public collections at the price declared and the exporter can not voice any opposition. If the export license is granted, the object is subject to export taxes unless it is being exported to a country in the European Common Market. The percentage of export taxes are as follows:

up to Lit. 1,000,000	: 8%
from Lit. 1,000,001 to Lit. 6,000,000	: 15%
from Lit. 6,000,001 to Lit. 21,000,000	: 25%
over Lit. 21,000,000	: 30%

Temporary export licenses (for exhibition, restoration, or tentative sale) are subject to exactly the same restrictions, unless the works are lent for official exhibition abroad and the loans are approved by the Ministry of Education.

Works of art imported to Italy are subject to payment of V.A.T., which is generally 35%; for works by living artists the V.A.T. is 14%. All works are always examined at the Customs point of arrival by fine arts experts who fix the value on the basis of which the V.A.T. is calculated. In cases of temporary import for exhibition, restoration or tentative sale, the V.A.T. is deposited and later refunded following re-exportation. Official organizations can obtain exemption from deposit of the V.A.T. through a special license of the Ministry of Finance.

Once the export license or the import certificate of the Fine Arts Office has been obtained, the works of art are subject to the same regulations as any other merchandise. Invoices are always required and severe restrictions are imposed by the Exchange Office. Proof must always be given of payment of the goods exported or imported, within the terms fixed — or a special license must be obtained from the Exchange Office for transactions not involving payment.

In addition to these basic regulations, there are several minor but none the less important details, the knowledge of which is essential for proper handling of imports and exports. For this information, it is essential to apply to well-known and experienced customs brokers specializing in the international transport of works of art. ✧



■ PREPARATIONS FOR TRAVEL ■ PACKING ■ COMPETITIVE SHOWINGS  
■ STORAGE ■ TRANSPORTATION ■ COURIER SERVICE

**the 7 santini BROTHERS**  
FINE ARTS DIVISION  
Jim Conrad, Fine Arts Consultant  
449 West 49th Street, New York, N.Y. 10019 / Phone: (212) 265-3317  
Teletype: 212-824-6500 / Cable: SEVSANTINI NY

**the 7 santini BROTHERS**  
FINE ARTS DIVISION  
Louis R. Santini, Fine Art Director  
449 West 49th Street, New York, N.Y. 10019 / Phone (212) 265-3317  
Teletype: 212-824-6500 / Cable: SEVSANTINI NY

New York, Chicago, Miami, Ft. Lauderdale, West Palm Beach, Houston, San Francisco  
SANTINI BROS., INC., I.C.C. No. MC 52022 • Agents-United Van Lines, I.C.C. No. MC 67234

**INSURANCE SPECIALISTS**  
for  
**Museums, Exhibitions & Collectors**

**CARL G. ALLEN**  
3435 Wilshire Boulevard, Suite 2320  
Los Angeles, California 90010  
Telephone (213) 385-1678

**James**  
**Risk Management**

Fred S. James & Co., Inc.  
Insurance Brokers and Consultants since 1858  
Worldwide Services in 16 Nations Through 28 Branch Offices

**EAGLE**  
FINE ARTS

- ✦ PACKING
- ✦ STORAGE
- ✦ SHIPPING
- ✦ TRAVELING EXHIBITIONS
- ✦ COLLECTION & DISTRIBUTION

VIA:

AIR-VAN-OCEAN

SERVING THE ART WORLD

IN THE U.S.A.

AND AROUND THE WORLD

**EAGLE FINE ARTS**

DIVISION OF  
EAGLE TRANSFER CORP.  
435 GREENWICH STREET  
NEW YORK, N.Y. (212) 966-4100

# THE MUSEUMS' MOVER



Republic Van and Storage of Los Angeles, California, a wholly owned subsidiary of Republic Van Lines is an international carrier.

Specialists in moving the rare . . . the fragile . . . the irreplaceable . . . through Republic Van Lines family of domestic and international agents.

We will pack, wrap and crate a single precious object or an entire exhibition with all the care you would . . . and assume responsibility for its safe delivery anywhere in the world. Precision timing of pickup and delivery minimizes exposure and risk.



FOR SPECIAL MUSEUM SERVICE, CALL COLLECT  
**REPUBLIC VAN & STORAGE OF LOS ANGELES**  
DISPLAY & EXHIBIT DEPARTMENT, (213) 624-6171



# W. WINGATE & JOHNSTON (SOUTH) LIMITED.

— Established 1815 —

THE WORLD'S SHIPPERS OF FINE ARTS  
AND MUSEUM EXHIBITS

— Packers To The Late King Tutankhamun —

Address:  
78, Broadway,  
LONDON E15 2JS.  
England.

Tel: 01-555-8123  
Telex: 897545  
Cable: WINJON

Present Travelling Exhibitions Packed And Handled:  
Tutankhamun And Early Irish Treasures.



# gerlach

international forwarders

Schiphol Amsterdam Airport, P.O. Box 7554, Phone 020 - 171971,  
Telex 14687  
Rotterdam, P.O. Box 5208, Phone 010-294466, Telex 28072/28383

- packing and transportation of fine art and valuables at home and abroad by road, air, rail or sea
- completely fire- and burglarproof, temperature and humidity controlled storage
- all-risks insurance
- all customs formalities
- transportation by special vans (air suspension)

**Any time – Everywhere**



## Bibliography

*Customs Regulations of the United States.* Washington: United States Government Printing Office, 1963. \$5.00. Contains regulations published for the purpose of carrying out customs, navigation, and other laws administered by the Bureau of Customs. Revised pages sold on subscription basis. Price \$4.00 per year.

Dudley, Dorothy, and Wilkinson, Irma B. *Museum Registration Methods.* Washington: American Association of Museums, 1978, third edition. \$15.00. Contains a chapter on imports and exports. Presents a detailed discussion of United States Customs procedures.

*Exporting to the United States.* Washington: United States Government Printing Office, 1965. \$.50. A booklet primarily written to assist those who plan to export to the United States. Extremely informative.

Hart, C. W., Jr. "The Burden of Regulation," *Museum News.* Washington: The American Association of Museums, Vol. 56, No. 3, 1978.

Discussion of federal wildlife laws as they relate to natural history museums in the United States.

*Tariff Schedules of the United States (Annotated).* Washington: United States Government Printing Office, 1963. \$5.00.

A technical document for use in classification of imported merchandise for rate of duty and statistical purposes.

## ORDER NOW

Make sure you and your institution receive a copy of **REGISTRARS' REPORT** every month! Fill out the coupon below.

☐ Yes, please enter my *Free* 1-year Subscription to REGISTRARS' REPORT

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

☐ Yes, please enter our institution's 1-year subscription to REGISTRARS' REPORT for only \$15.00

Name of Institution: \_\_\_\_\_

% \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

☐ Payment enclosed ☐ bill us later

**REGISTRARS' REPORT** • Box 112  
Bicentennial Station Los Angeles, California 90048

# FINE ART TRANSPORTATION

Anything connected with Art Handling



Atthowe  
Transportation  
Co., Inc.  
926  
Thirty-Second  
Street  
Oakland  
California  
94608

(415) 658-2692



**REGISTRARS' REPORT • Box 112**  
Bicentennial Station Los Angeles, California 90048

**BULK RATE**  
**U. S. POSTAGE**  
**PAID**  
Permit No. 33970  
Los Angeles, CA

Ollendorff Fine Arts is  
the art world's recognized  
professional, full service  
art packer and transporter

Offices and Warehouses:  
1825 Folsom Street  
San Francisco, CA 94103  
Telephone: 415/441-7614

21-44 Forty-fourth Road  
Long Island City,  
New York, NY 11101  
Telephone: 212/937-8200

**OLLENDORFF**  
**FINE**  
**ARTS**



**Oops!**

is no excuse at Ollendorff.  
Don't let "Oops" undermine  
your next art shipment.  
Call Ollendorff now.