



Department
for Culture
Media & Sport

Export of objects of cultural interest 2012-13

Statistical Release

January 2014

*Export of objects of cultural interest is an Official
Statistic and has been produced to the standards set
out in the Code of Practice for Official Statistics*

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Chapter 1: Introduction

Purpose of this release

The Reviewing Committee on the Export of Works of Art and Objects of Cultural Interest (RCEWA) was established in 1952, following the recommendations of the Waverley Committee in its Report in September of that year.

The Committee's role is to advise the Secretary of State for Culture, Media and Sport whether a cultural object (for example works of art, antiques and collectors' items), which is the subject of an application for an export licence is a national treasure under the Waverley criteria. Where the Committee finds that an object meets one or more of the criteria, it will normally recommend to the Secretary of State that the decision on the export licence application should be deferred for a specified period to give a last chance to retain the object within the United Kingdom. An offer may then be made to purchase the item and keep it in the United Kingdom.

This statistical release presents the figures related to the export of objects of cultural interest which will be included in the report on the operation of the control of such objects which the Secretary of State is required to present to Parliament under Section 10(1)(a) of the Export Control Act 2002 .

These figures are collated by the Export Licensing Unit at Arts Council England on behalf of the Secretary of State.

A glossary is provided at the end of this report to aid the user in definitions of technical or specialist terminology.

Current export controls

The export controls are derived from both UK and EU legislation. The UK statutory powers are exercised by the Secretary of State under the Export Control Act 2002. Under the Act, the Secretary of State for Culture, Media and Sport has made the Export of Objects of Cultural Interest (Control) Order 2003. Export Controls are also imposed by Council Regulation (EC) No 116/09 on the export of cultural goods. The control is enforced by the UK Border Force on behalf of the Department for Culture, Media and Sport (DCMS).

Export Control Act 2002

The Export Control Act 2002 replaced the export control powers contained within the Import, Export and Customs Powers (Defence) Act 1939 legislation on strategic export controls. It provides a transparent framework and increases Parliamentary accountability. It is the main UK legislation on export controls for cultural goods.

The purpose of the export control is to give an opportunity for the retention in this country of cultural goods considered to be national treasures. The system is designed to strike a balance, as fairly as possible, between the various interests concerned in any application for

an export licence - for instance, the protection of the national heritage; the rights of the owners selling the goods; the exporter or overseas purchaser; and the position and reputation of the UK as an international art market.

The Reviewing Committee on the Export of Works of Art and Objects of Cultural Interest

An independent Reviewing Committee on the Export of Works of Art was first appointed in 1952 following the recommendations of the Waverley Committee. It succeeded an earlier Committee of the same name established in 1949, comprising museum directors and officials, which heard appeals against refusals and, from 1950, all cases where refusals were recommended. The Committee is a non-statutory independent body whose role is to advise the Secretary of State whether a cultural object which is the subject of an application for an export licence is a national treasure under the Waverley criteria. The Committee consists of eight full members, appointed by the Secretary of State for Culture, Media and Sport, seven of whom have particular expertise in one or more relevant fields (for example paintings, furniture, manuscripts), and a Chairman, also appointed by the Secretary of State¹.

The Committee's terms of reference are:

- i) To advise on the principles which should govern the control of the export of objects of cultural interest under the Export Control Act 2002 and on the operation of the export control system generally.
- ii) To advise the Secretary of State on all cases where refusal of an export licence for an object of cultural interest is suggested on grounds of national importance.
- iii) To advise in cases where a Special Exchequer Grant is needed towards the purchase of an object that would otherwise be exported.

Waverley Criteria

History	Aesthetics	Scholarship
Is it so closely connected with our history and national life that its departure would be a misfortune?	Is it of outstanding aesthetic importance?	Is it of outstanding significance for the study of some particular branch of art, learning or history?
<i>Waverley 1</i>	<i>Waverley 2</i>	<i>Waverley 3</i>

¹ List of members can be found at <http://www.artscouncil.org.uk/what-we-do/supporting-museums/cultural-property/export-controls/reviewing-committee/>

Chapter 2: Findings

Findings for the latest period, 1 May 2012 to 30 April 2013² are shown below (earlier data are available in the data tables in Chapter 3):

- There were 12,089 applications for export licences, covering a total of 51,606 items. This is a 4 per cent increase on the number of applications and a 3 per cent increase on the number of items in 2011-12.
 - 1,512 of these applications were for the export of manuscripts, documents or archives.
- 33,842 (66%) items, with a total value of £1.7 billion (£1,665,255,992), were issued with export licences after they had been referred to an expert adviser. This is a similar number of items as in 2011-12, but 15 per cent less in total value (£1.67 billion compared to £1.97 billion in 2011-12).
- 13,284 (26%) items, with a total value of £ 8.85 billion (£8,851,790,997) were issued with export licences after the Export Licensing Unit was satisfied that they had been imported into the United Kingdom within the past 50 years, representing a 2 per cent increase in the number of items but a 12 per cent increase in the value of items compared to 2011-12.
 - Of these, 2,294 were manuscripts, documents or archives covering a total value of £ 93.9 million.
- 4,480 (9%) items, with a total value of £ 2.61 billion, were given an EU licence without reference to the question of national importance because the items were either:
 - (a) valued at below the appropriate UK monetary limit
 - (b) owned by a museum or gallery that had an Open Individual Export Licence (OIEL)
 - (c) manuscripts valued at £1,500 or less or coins valued at £500 or less and the exporter held a valid OIEL
 - (d) musical instruments exported for less than three months for use in the course of work by a professional musician
 - (e) a motor vehicle exported for less than three months for social, domestic or pleasure purposes
 - (f) a foreign registered motor vehicle exported following importation for less than three months for pleasure purposes.

This represents a 9 per cent increase in the number of items and a 31 per cent increase in the total value compared to 2011-12.
- 68 Open Individual Export Licences issued to regular exporters for certain categories of objects were in operation over this period. 67 of

² The reporting period was amended to 1 May to 30 April each year in order to synchronise the Secretary of State's report and the RCEWA report. Therefore, the RCEWA report for the year 2003-04 ran from 1 July 2003 to 30th April 2004, a period of ten months only'

these were issued in December 2010, and 1 was issued in August 2011, each taking effect for a period ending 31st December 2013.

- (a) 11 for the export of manuscripts, documents, archives and photographic positives and negatives;
- (b) 3 for the export of goods over 50 years of age imported into the UK within the past 50 years;
- (c) 1 for the export of UK origin coins;
- (d) 1 for the temporary export of a Rolls Royce;
- (e) 1 for the temporary export of objects in soil samples that have been taken from archaeological sites in Northern Ireland and
- (f) 51 for the temporary export of objects over 50 years of age owned by or under the control of a national institution or an institution holding a designated collection.

Items referred by Expert Advisers to the Reviewing Committee on the Export of Works of Art and Objects of Cultural Interest:

- When an export licence application is objected to by an Expert Adviser it is referred to the Reviewing Committee. A meeting of the Committee is convened at which the appointed members are usually joined by three independent assessors chosen for their expertise on the object in question who are co-opted onto the Committee and are full members for the purposes of the hearing. The export licence application is considered and a recommendation is made to the Secretary of State.
- 2011-12: One case which was considered in 2011-12 and which the Committee found met at least one of the Waverley criteria gave rise to issues which have now been resolved. One case referred to the Committee in 2011-12 was considered in the 2012-13 reporting period
- 2012-13: 28 cases were referred to the Committee. Of these, 3 were withdrawn before they reached the stage of consideration by the Committee. Two cases were referred to the Committee in this reporting period but are still awaiting consideration.
- Of the 24 cases (including one case referred to the Committee in 2011-12) considered by the Committee,
 - 1 gave rise to issues which are still being resolved.
 - 1 was issued a licence after it was established it had not been in the country for the last 50 years.
 - 19 (including the one case from 2011-12) met at least one of the Waverley criteria but the application for one was withdrawn before it was referred to the Secretary of State.
 - 3 were found not to meet any of the Waverley criteria.
 - 18 cases (were referred to the Secretary of State for deferral; all Committee deferral recommendations were accepted.

The one case considered in 2011-12 which had given rise to issues which were resolved in 2012-13 was referred to the Secretary of State for deferral in 2012-13; the Committee's deferral recommendation was accepted.

- The aggregate value of the 19 items deferred was £114.8 million (£114,753,250).
 - Of the 19 cases where items were deferred, 6 resulted in acquisitions by institutions or individuals in the United Kingdom.
 - The 6 cases where items were purchased have a total value of £11.2 million (value price at deferral), which represents 10 per cent of the total value of objects placed under deferral.
 - In 1 case (item valued at £44,000) the applicant withdrew their licence application.
 - Export licences were issued for the remaining 12 items which have a total value of £103.5 million (£103,543,500).

Chapter 3: Data tables

Export of objects of cultural interest figures for 2012-13

Table 1 - Secretary of State's Operation of the Control table as required by Section 10 (1)(a) of the Export Control Act 2002

		1 May 2011 – 30 April 2012	1 May 2012 – 30 April 2013
(a)	Number of applications for individual export licences ³	11,615	12,089
(b)	Number of above applications which were for manuscripts, documents or archives	1,444	1,512
(c)	Number of items licensed after reference to expert advisers	33,236	33,842
(d)	Total value of items in (c)	£1,970,115,511	£1,665,255,992
(e)	Number of Open Individual Export Licences in operation having been issued in previous years to regular exporters for the export of (i) manuscripts, documents, archives and photographic positives and negatives; (ii) objects imported into the UK in the past 50 years; (iii) UK origin coins; (iv) the temporary export of a Rolls Royce; (v) the temporary export of objects in soil samples from archaeological sites in Northern Ireland; (vi) the temporary export of objects owned or under the control of national institutions or institutions holding designated collections.	68	68
(f)	Number of items licensed after the Export Licensing Unit was satisfied of import into the UK within the past 50 years	13,002	13,284
(g)	Total value of items in (f)	£7,870,416,556	£8,851,790,997
(h)	Number of items in (f) which were manuscripts, documents or archives	1,256	2,294
(i)	Total value of items in (h)	£72,137,155	£93,925,150
(j)	Number of items given an EU licence without reference to the question of national importance because they were either: valued at below the appropriate UK monetary limit ⁴ ; owned by a museum or gallery that had an Open Individual Export Licence (OIEL); manuscripts valued at £1,500 or less or coins valued at £500 or less and the exporter held a valid OIEL; musical instruments exported for less than three months for use in the course of work by a professional musician; a motor vehicle exported for less than three months for social, domestic or pleasure purposes; a foreign	4,108	4,480

³ One application may cover several items.

⁴ In some cases, an EU export licence may be required to export items that are valued below the relevant UK monetary limit. In such cases, an EU licence will normally be given without referring the licence application to the expert adviser on the question of national importance.

	registered motor vehicle exported following importation for less than three months for pleasure purposes; imported into the UK in the last 50 years and were being exported on a temporary basis.		
(k)	Total value of items in (j)	£1,993,935,304	£2,612,658,658

Table 2 - Number of cases from 2003-04 to 2012-13.

(1) Year ⁵	(2) Cases considered by the Committee	(3) Cases where a decision on the licence application was deferred	(4) Cases in (3) where items were not licensed for permanent export	(5) Cases where items were not licensed for permanent export as % of (3)	(6) Value (at deferral) of cases in (4) where items were not licensed for permanent export (£m)	(7) Cases in (3) where items were licensed for permanent export	(8) Cases where items were licensed for permanent export as % of (3)	(9) Value of items in (3) (at deferral) licensed for export (£m)
July 2003-April 2004	18	9	7	78	6.8	2	22	1.0
2004-05	32	25	15	60	16.2	10	40	30.2
2005-06	22	17	9	53	8.3	8	47	7.3
2006-07	28	19 ⁶	14 ⁷	74	11.8	4	21	10.7
2007-08	18	16	9 ⁸	56	2.5	7	44	12.8
2008-09	22	16	9	56	1.5	7	44	14.2
2009-10	14 ⁹	13 ⁹	7	54	10.1	6	46	60.8
2010-11	18 ¹⁰	14 ¹⁰	7	50	5.9	7	50	65.8
2011-12	11	7	4	57	29.8	3	43	44.8
2012-13	24	19 ¹¹	7	37	11.2	12 ¹²	63	103.5
TOTAL	207	155	88	57	104.1	66	43	351.1

⁵ The reporting year is from 1 May to 30 April, unless otherwise stated.

⁶ Excludes one case where an item was originally thought to be Waverley but subsequently found to have been imported into the UK within the last 50 years.

⁷ Excludes one case still under deferral at the time of writing and includes two cases where the licence application was withdrawn during the deferral period.

⁸ Includes one case where the licence application was refused at the end of the first deferral period because the owner refused to confirm that they were willing to accept a matching offer from a UK purchaser.

⁹ Excludes one case which was carried over into 2010/11.

¹⁰ Includes one case which was carried over from 2009/10.

¹¹ Includes one case which was considered in 2011/12 but referred to the Secretary of State in 2012/13

¹² Includes one case where the applicant was informed that a licence could be issued but decided to continue negotiations with a UK purchaser. To date an export licence has not been issued.

Table 3 - Values associated with cases from 2003-04 to 2012-13.

(1) Year	(2) Cases where a decision on the licence application was deferred	(3) Value of items in (2) (£m)	(4) Cases where items were acquired by institutions or individuals in the UK ¹³	(5) Value (at deferral) of items in (4) (£m)	(6) Value of items in (5) as % of (3) (£m)	(7) Cases where the application was refused or withdrawn after the announcement of the Secretary of State's decision	(8) Value of items in (7) (£m)
July 2003- April 2004	9	7.7	7	6.8	88	1	0.8
2004-05	25	46.4	10	5.8	13	7	11.3
2005-06	17	15.6	9	8.3	53	0	0
2006-07	19 ¹⁴	24.5	12	7.0	29	3	4.8
2007-08	16	15.3	8	1.4	9	1	1.1
2008-09	16	15.7	9	1.5	10	0	0
2009-10	13 ¹⁵	71.5	6	10.1	14	1	0.6
2010-11	14 ¹⁶	71.7	4	3.8	5	3	2.1
2011-12	7	74.6	4	29.8	40	0	0
2012-13	19 ¹⁷	114.8	6	11.2	10	1	0.04
TOTAL	155	457.8	75	85.7	19	17	20.7

¹³ This only includes items purchased by individuals who agreed to guarantee satisfactory public access, conservation and security arrangements.

¹⁴ Excludes one case where an item was originally thought to be Waverley but subsequently found to have been imported into the UK within the last 50 years.

¹⁵ Excludes one case which was carried over into 2010/11.

¹⁶ Includes one case which was carried over from 2009/10.

¹⁷ Includes one case which was carried over from 2011/12.

Table 4 - Value of items placed under deferral (2003-04 to 2012-13) (i) for which permanent licences were issued and (ii) where items were purchased by UK institutions or individuals.

(1) Year	(2) Value of items where a decision on the licence application was deferred (£m)	(3) Value (at deferral) of cases in (2) where items were licensed for permanent export (£m)	(4) Value of items in (3) as % of (2)	(5) Value of items in (2) that were not licensed for export (£m)	(6) Value (at deferral) of cases in (2) where items were purchased by UK institutions or individuals ¹⁸ (£m)	(7) Value of items in (6) as % of (2)
July 2003-April 2004	7.7	1.0	13	6.8	6.8	88
2004-05	46.4	30.2	65	16.2 ¹⁹	5.8	13
2005-06	15.6	7.3	47	8.3	8.3	53
2006-07	24.5	10.7 ²⁰	44	11.8	7.0	29
2007-08	15.3	12.8	84	2.5	1.4	9
2008-09	15.7	14.2	90	1.5	1.5	10
2009-10	71.5	60.8	85	10.7 ²¹	10.1	14
2010-11	71.7	65.8	92	5.9 ²²	3.8	5
2011-12	74.6	44.8	60	29.8	29.8	40
2012-13	114.8	103.5	90	11.2	11.2	10
Total	457.8	351.1	77	104.7	85.7	19

¹⁸ This only includes items purchased by individuals who agreed to guarantee satisfactory public access, conservation and security arrangements.

¹⁹ Includes value of five cases (£10,422,776) where the application was withdrawn during the deferral period.

²⁰ Excludes one case where the item was originally found to be Waverley but subsequently found to have been imported into the UK within the last 50 years.

²¹ Includes value of one case (£554,937.50) where the application was withdrawn during the deferral period.

²² Includes value of one case (£389,600) where a matching offer was refused and the Secretary of State therefore refused an export licence and value of two cases (£1,645,868) where the application was withdrawn during the deferral period.

Table 5 - Items licensed for export after reference to expert advisers for advice: 1 May 2012 - 30 April 2013.

Category	Advising authority	No of Items	Total value (£)
Arms and armour	Royal Armouries, Leeds, Associate Director	8	876,510
Books, maps etc	British Library, Keeper of Printed Books, Head of Map Collections	57	10,727,400
Books (natural history)	Royal Botanic Gardens, Kew, Head of Library and Archives	8	273,500
Clocks and watches	British Museum, Keeper of Clocks and Watches	16	5,313,038
Coins and medals	British Museum, Keeper of Coins and Medals	171	5,075,971
Drawings: architectural, engineering and scientific	Victoria & Albert Museum, Keeper of Word & Image Department	34	1,922,150
Drawings, prints, water-colours	British Museum, Keeper of Prints and Drawings	227	187,283,008
Egyptian antiquities	British Museum, Keeper of Egyptian Antiquities	19	10,647,247
Ethnography	British Museum, Keeper of Ethnography	4	460,000
Furniture and woodwork	Victoria & Albert Museum, Keeper of Furniture and Textiles & Fashion Department	133	18,767,591
Greek and Roman antiquities	British Museum, Keeper of Greek and Roman Antiquities	7	1,006,857
Indian furniture	Victoria & Albert Museum, Senior Curator of Asian Department, South & South East Asian Collection	8	844,550
Japanese antiquities	British Museum, Department of Asia	10	1,393,000
Manuscripts, documents and archives	British Library, Curator, Department of Manuscripts	3,488	119,406,611
Maritime material, including paintings	National Maritime Museum, Director of Collections	7	280,654
Middle East antiquities	British Museum, Keeper of Middle East Antiquities	75	18,652,320
Musical Instruments	Royal College of Music	26	23,070,038
Oriental antiquities (except Japanese)	British Museum, Department of Asia	102	20,925,989
Oriental furniture, porcelain and works of art	Victoria & Albert Museum, Senior Curator of Asian Department, Chinese Collection	134	59,293,221
Paintings, British, modern	Tate Gallery	262	463,343,085
Paintings, foreign	National Gallery, Director	215	488,539,164
Paintings, miniature	Victoria & Albert Museum, Senior Curator of Painting Section, Word & Image Department	5	1,338,200
Paintings, portraits of British persons	National Portrait Gallery, Director	53	21,948,332
Photographs	National Media Museum, Head	70	12,911,751
Pottery	Victoria & Albert Museum, Head of Ceramics & Glass Department	27	5,444,714
Prehistory & Europe (inc. Archaeological material, Medieval and later antiquities & Metal Detecting Finds)	British Museum, Keeper of Prehistory & Europe Department of Portable Antiquities & Treasure (Metal Detecting Finds)	28,303	18,251,728
Scientific and mechanical material	Science Museum, Head of Collections	9	2,044,400
Sculpture	Victoria & Albert Museum, Senior Curator of Sculpture, Metalwork, Ceramic & Glass Department Tate Gallery (20 th Century Sculpture)	71	48,431,536
Silver and weapons, Scottish	National Museum of Scotland, Director	0	-
Silver, metalwork and jewellery	Victoria & Albert Museum, Senior Curator of Sculpture, Metalwork, Ceramic & Glass Department	165	49,034,159
Tapestries, carpets (and textiles)	Victoria & Albert Museum, Senior Curator of Furniture, Textiles & Fashion Department	51	9,775,880
Toys	Bethnal Green Museum of Childhood, Head	0	-
Transport	Heritage Motor Centre	71	57,942,888

Wallpaper	Victoria & Albert Museum, Senior Curator of Prints Section, Word & Image Department	0	-
Western Asiatic antiquities	British Museum, Keeper of Ethnography	6	30,500
Zoology (stuffed specimens)	Natural History Museum, Director of Science	0	-
Total		33,842	1,665,255,992

Table 6 - Applications considered and deferred on the recommendation of the Reviewing Committee on the Export of Works of Art and Objects of Cultural Interest (2003-04 to 2012-13)

Year	Number of Waverley items granted a permanent export licence	Value of Waverley items granted a permanent export licence (£)	Number of Waverley items purchased during deferral	Total value of Waverley items purchased during deferral (£)	Number of Waverley items supported by HLF/NHMF	Support by HLF/NHMF (£)	Number of Waverley items supported by The Art Fund	Support by The Art Fund (£)	Number of Waverley items supported by V&A Purchase Grant Fund	Support by V&A Purchase Grant Fund (£)
July 2003- April 2004	2	1,000,000	5	2,237,604	1	110,000	2	79,000	1	40,000
2004-05	10	30,193,090	10	5,825,135	4	2,577,000	4	975,000	1	3,500
2005-06	8	7,285,012	9	8,278,510	4	855,200	5	308,330	3	32,330
2006-07	5 ²³	10,709,778	12	7,009,075	4	1,944,032	3	700,275	2	40,000
2007-08	7	12,770,031	8	1,431,256	6	471,986	6	248,750	2	50,000
2008-09	7	14,186,010	9	1,521,684	2	378,000	4	329,292	3	118,500
2009-10	6	60,813,750	6	10,119,674	2	186,000	3	245,100	1	17,000
2010-11	7	65,837,016	4	3,752,918	3	2,410,000	4	470,000	1	20,000
2011-12	3	44,830,190	4	9,252,560	2	6,025,000	2	1,100,000	0	0
2012-13	12 ²⁴	103,543,500	6	11,165,250	2	3,953,200	3	508,250	2	32,000

²³ Includes one item where the licence was issued following receipt of satisfactory proof that it had been imported into the UK within the last 50 years.

²⁴ Includes one case where the applicant was informed that a licence could be issued but decided to continue negotiations with a UK purchaser. To date an export licence has not been issued.

Table 7 - Acquisitions by institutions in the United Kingdom 2012-13

Year	Item	Purchaser	Price (£)	Support by HLF/NHMF (£)	Support by The Art Fund (£)	Support by the V&A Purchase Grant Fund
2012-13	An atlas of estate maps of Hampton Court, Herefordshire	Hereford Archive Service	5,000			2,000
2012-13	A Regence ormolu-mounted Chinese porcelain casket	The Bowes Museum	193,250		128,250	30,000
2012-13	A painting by Pietro Lorenzetti, Christ between Saints Paul and Peter	The Ferens Gallery	5,197,000 (tax remission available total price 1,612,940)	758,800	200,000	
2012-13	Seven silk works	The Rothschild Foundation	120,000			
2012-13	A peridot and gold suite of jewellery by Rundell, Bridge and Rundell	Victoria and Albert Museum	150,000			
2012-13	Two paintings by George Stubbs, Kongouro, from New Holland (The Kangaroo) and Portrait of a Large Dog (The Dingo)	Royal Museums Greenwich, National Maritime Museum	5,500,000 (tax remission available total price 4,455,000)	3,194,400	180,000	
TOTAL			11,165,250	3,953,200	508,250	32,000

Chapter 4: Background information

Format of Statistical Release:

This release is available in word and pdf format.

Accompanying Excel tables in this release are also available in csv format.

Previous reports:

Statistics covering previous years can be found at:

<https://www.gov.uk/government/collections/export-of-objects-of-cultural-interest>

Next release of data:

Statistics for 2013-14 will be published in the last quarter of 2014.

Methodology:

The Export Licensing Unit at the Arts Council England records all export licence applications made and export licences issued in the UK for the export of cultural goods outside the UK. Its database records the following information: number of applications for individual export licences received and the date of receipt; number of individual export licences issued and the date of issue; number of items to which individual export licences or applications relate; total value of those items as given by the applicant; the type of licence issued (EU or UK), whether it has been referred to an adviser or not and whether it is temporary or permanent; a description of the items; the name and address of the applicant and the owner and the country of destination.

The database has an inbuilt programme that extracts the information required to produce the statistics contained in this release by way of "reports". The number of Open Individual Export Licences issued and in operation at any one time is recorded on an excel spreadsheet. This records the type of object they relate to; the name and address of the holder; the date of issue and the date of expiry.

The statistics gathered from the database and the excel spreadsheet together with further details of the objects found to be of national importance have previously been published annually and most recently in the [Export of Objects of Cultural Interest 2011-12](#)

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The UK Statistics Authority

This release is published in accordance with the Code of Practice for Official Statistics (2009), as produced by the UK Statistics Authority. The Authority has the overall objective of promoting and safeguarding the production and publication of official statistics that serve the public good. It monitors and reports

on all official statistics, and promotes good practice in this area. Details on the pre-release access arrangements for this dataset are available in this release.

Chapter 5: Glossary

Cultural goods: Certain cultural objects more than 50 years of age and valued above specified financial thresholds require an individual licence for export out of the United Kingdom whether on a permanent or temporary basis. Further information is available at <http://www.artscouncil.org.uk/what-we-do/supporting-museums/cultural-property/export-controls/export-licensing/>

Deferral: Where the Committee finds that an object meets one or more of the criteria, it will normally recommend to the Secretary of State that the decision on the export licence application should be deferred for a specified period. Funding Bodies which have, in this or previous years, provided funding towards purchasing items placed under deferral are

- The Art Fund: <http://www.artfund.org/>
- The Heritage Lottery Fund (HLF): <http://www.hlf.org.uk/Pages/Home.aspx>
- The National Heritage Memorial Fund (NHMF):
<http://www.nhmf.org.uk/Pages/home.aspx>
- The V& A Purchase Grant Fund:
<http://www.vam.ac.uk/content/articles/p/purchase-grant-fund/>

Expert Adviser: An export licence application may be referred to an Expert Adviser in a national museum or gallery for scrutiny as to national importance.

RCEWA: The Reviewing Committee on the Export of Works of Art and Objects of Cultural Interest. The Committee is a non-statutory independent body whose role is to advise the Secretary of State whether a cultural object which is the subject of an application for an export licence is a national treasure under the Waverley criteria. The Committee consists of eight full members, appointed by the Secretary of State for Culture, Media and Sport, seven of whom have particular expertise in one or more relevant fields (for example paintings, furniture, manuscripts), and a Chairman, also appointed by the Secretary of State.

Tax remission/Private Treaty Sales: If a heritage object is sold on the open market, the vendor may be liable to Capital Gains Tax and Inheritance Tax. However, these tax charges are not incurred if an owner sells the object by Private Treaty to a body (e.g. a museum or gallery) listed under Schedule 3 of the Inheritance Tax Act 1984. Qualifying heritage objects include any previously granted conditional exemption or an item which would qualify as of pre-eminent importance. This dispensation encourages direct sales to Schedule 3 bodies. In such cases the benefits of the tax exemption are usually shared under an administrative arrangement known as the “douceur”. It entails sharing the benefit of fiscal exemption between the vendor (usually 25%) and the purchaser (usually 75%). Hence the vendor typically obtains a “sweetener” of 25% and the purchase price is reduced by 75%, of the tax otherwise payable.

Where, however, sales to Schedule 3 bodies follow export deferrals the vendor’s tax liabilities reduce the cash payable by the acquiring body as the sale is totally tax free and there is no addition of the douceur in such cases because the sale is not a sale by direct negotiation to a museum and there is no need to add a “sweetener” as an incentive. Schedule 3 to the Inheritance Tax Act 1984 lists those museums that are able to benefit from this when acquiring works of

art that are subject to either Inheritance Tax, Capital Gains Tax or Corporation Tax on such sales.

Further information: <http://www.artscouncil.org.uk/what-we-do/supporting-museums/cultural-property/tax-incentives/private-treaty-sales/>

Waverley Criteria: This covers the three questions

1. Is it so closely connected with our history and national life that its departure would be a misfortune?
2. Is it of outstanding aesthetic importance?
3. Is it of outstanding significance for the study of some particular branch of art, learning or history?



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