

Kyiv National University of Trade and Economics

Commodity Science and Customs Affairs Department

FINAL QUALIFYING PAPER

On the topic:

«International standards of cultural valuables cross-border movement»

Student 2nd course, 10am group,
specialty 076
“Entrepreneurship, Trade and Stock
Exchange Activity”,
specialization
“Customs affairs”

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Specialty 076 “Entrepreneurship, Trade and Stock Exchange Activity”

Specialization “Customs Affairs”

Approved by

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«__» _____ 20__

**Task
for a final qualifying paper****Valentyna Orda - Siedykh****1. Topic of a final qualifying paper: “International standards of cultural
valuables cross-border movement”**

Approved by the Rector’s order from 02.12.2019 №4100.

2. Term of submitting by a student his/her terminated paper: 15.10.2020.**3. Initial data of the final qualifying paper***Purpose of the paper (project)* is to study the features of cross-border movement of cultural valuables.*The object* is cultural valuables moved through the customs border.*The subject* is types, identification criteria of cultural valuables, code according to the UCGFEA, customs procedures for cultural valuables.**4. Illustrative material:** tables, graphs, diagrams illustrated the base text of the final qualifying paper.

5. Consultants of the research and titles of subsections which were consulted:

Section	Consultant (last name and initials)	Date and signature	
		The task given	The task received

6. Contents of a final qualifying paper (list of all the sections and subsections)

INTRODUCTION

SECTION 1. Theoretical background of cultural valuables cross-border movement

- 1.1. Classification of goods as cultural valuables.
- 1.2. Global protection of cultural valuables.
- 1.3. Peculiarities of cross-border movements of cultural valuables.

SECTION 2. Identification of cultural valuables

- 2.1. Organization, object and research methods.
- 2.2. Analysis of cultural valuable types moved cross the customs border.
- 2.3. Identification of cultural valuables for customs purposes.

SECTION 3. Customs control of the cultural valuables cross-border movement

- 3.1. Analysis of the documents submitted for the cultural valuables cross-border movement.
- 3.2. Declaration of the cultural valuables.
- 3.3. Analysis of the customs control of cultural valuables movement cross the customs border of Ukraine.

CONCLUSIONS AND RECOMMENDATIONS

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7. Time schedule of the paper

No.	Stages of the final qualifying paper	Terms of the final qualifying Paper	
		de jure	de facto
1.	Choosing and approval of the final qualifying paper topic	01.11.2019	01.11.2019
2.	Preparation and approval of task for the final qualifying paper	17.02.2020	17.02.2020
3.	Writing and pre defence of the 1 st chapter of the final qualifying paper	01.05.2020	01.05.2020
4.	Writing and pre defence of the 2 nd chapter of the final qualifying paper	25.06.2020	25.06.2020
5.	Writing and preparation of scientific article	till 01.05.2020	
6.	Writing and pre defence of the 3 rd chapter of the final qualifying paper	01.10.2020	01.10.2020
7.	Preparation of the final qualifying paper (title, content, introduction, references, appendences), presentation of master diploma paper on the department and pre defence in the committee	16.10.2020	16.10.2020
8.	Presentation of the final qualifying paper on the department and on the deanery, receiving of referrals for external peer review	10.11.2020	10.11.2020
9.	Additional processing, printing, preparation of material to final qualifying paper defence	25.11.2020	
10.	Defensing of the final qualifying paper in the Examination Board	According to the schedule	

8. Date of receiving the task: 25.02.2020

9. Scientific adviser of the research

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10. Manager of educational program

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11. The task received by the student

_____ Valentyna Orda - Siedykh

12. Resume of a scientific adviser of a final qualifying paper

The purpose of the final qualifying paper of Valentyna Orda-Siedyk is to study international standards of cultural valuables cross-border movement.

The author analyses international and Ukrainian legislation, presents similarities and differences in standards for the protection of cultural valuables, as well as identifies the main criteria and research methods for identification of objects of numismatics.

Among main criteria for the identification of objects of numismatics were suggested the following: appearance, name, coin size and shape, coin weight, material of manufacture, state of coins preservation, and nature of the image on the obverse, reverse and band, and the presence of any marks. The identification of objects of numismatics was conducted using suggested criteria.

The paper analyses the issues of determining the code of cultural valuables according to UCG FEA, and objects of numismatics in particular, peculiarities of declaring and customs clearance of cultural valuables.

The paper is well structured and meets the necessary requirements. It includes tables and figures that clearly improve the perception of information. Propositions developed by the author can be taken into account in the practical activities of customs authorities for identification of objects of numismatics.

Final qualifying paper of V.Orda – Siedyk can be recommended for defence in the Examination Board of Kyiv National University of Trade and Economics and deserves high mark.

Scientific adviser of a final qualifying paper _____ Galko S.V.
(last name, initials, signature)

Note about preliminary paper defence _____
(last name, initials, signature)

13. Resume about a final qualifying paper

A final qualifying paper of the student _____ Orda - Siedyk Valentyna
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_____, _____, 2020.

АНОТАЦІЯ

Орда-Сєдих В.Р. Міжнародні стандарти транскордонного переміщення культурних цінностей.

У випускній кваліфікаційній роботі проаналізовано міжнародні стандарти щодо захисту культурних цінностей при їх транскордонному переміщенні та вивчено їх класифікацію згідно різних нормативних документів. Висвітлено порядок проведення ідентифікаційної експертизи культурних цінностей при митному контролі. На прикладі, об'єктів нумізматики вивченню їх класифікацію згідно УКТ ЗЕД. Проведено ідентифікаційну експертизу об'єктів нумізматики. Визначено особливості декларування культурних цінностей. Проаналізовано документи, що надаються для митного контролю та його особливості при транскордонному переміщенні культурних цінностей.

Ключові слова: культурні цінності, об'єкти нумізматики, ідентифікація, експертиза, митний контроль, транскордонне переміщення, тимчасове вивезення, код УКТ ЗЕД.

ANNOTATION

Orda-Siedykh V.R. International standards of cultural valuables cross-border movement.

The final qualifying paper analyzes international standards for the protection of cultural valuables during their cross-border movement and studies their classification according to various regulations. The order of carrying out identification examination of cultural valuables at customs control is covered. On the example of objects of numismatics classification according to UCG FEA is studied. The expert examination of objects of numismatics is carried out. Peculiarities of declaring cultural valuables are determined. The documents provided for customs control and its specific on cross-border movement of cultural valuables are analyzed.

Keywords: cultural valuables, objects of numismatics, identification, examination, customs control, cross-border movement, temporary export, UCG FEA code.

ABBREVIATION

CCU – Customs Code of Ukraine

CIS – Commonwealth of Independent States

EU – European Union

HS – Harmonized System

MD -2 – customs declaration of form MD -2

MD-3 – addition to customs declaration of form MD – 3

SCS – State Customs Service

UCG FEA – Ukrainian Classification of Goods for Foreign Economic Activity

UNESCO – United National Education Scientific and Cultural Organization

UNIDROIT – International Institute for the Unification of Private Law

VAT – Value Added Tax

WTO – World Trade Organization

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INTRODUCTION

Topic actuality. After declaration of independence, Ukraine was faced with the issue of protecting national security and strengthening the fight against crimes against cultural valuables. The smuggling of cultural valuables is one of the most common types of smuggling among all types of smuggling. It is inextricably linked to the conditions of the state economy, financial stability and socio-economic factors. Criminal encroachments on cultural valuables lead to the appearance of “white spots” in historical memory of society, and therefore, the export of cultural valuables is a violation of national and economic security of the country.

Research object - cultural valuables that move cross the customs border of Ukraine.

Research subject – criteria, methods and means of identification, and customs control of cultural valuables.

The final qualifying paper purpose is to study international standards of cultural valuables cross-border movement, to conduct comparative analysis of standards of Ukraine and other countries in order to determine cultural valuables and the peculiarities of the movement of cultural valuables.

To achieve the above-mentioned, the following **tasks** should be solved in the paper:

- to analyse classification of cultural valuables;
- to study legislative documents regulated protection of cultural valuables in the world;
- to study peculiarities of cross- border movements of cultural valuables;
- to analyse cultural valuables types moved cross the customs border;
- to conduct commodity science expert examination of cultural valuables;
- to analyse the documents submitted for the cultural valuables cross- border movement;
- to study the customs control of cultural valuables movement cross the customs border of Ukraine.

Research methods: analytical, organoleptic, measuring and general scientific methods.

The final qualifying paper scientific originality. As a result of commodity expert examination, criteria and methods for identification of numismatics objects for customs purposes were established and proposed.

Obtained results practical value. Results of commodity science expert examination of cultural valuables, on the example of objects of numismatics, and developed classification and analysis of requirements and methods of research of numismatics objects can be used by the SCS of Ukraine in the cross-border movement of cultural valuables.

Research results approbation. The research results were presented and discussed at the III All-Ukrainian student scientific-practical conference “Actual problems of entrepreneurship, trade and marketing” and the article was published in the collection of students’ scientific articles: Orda-Siedykh V. Identification of cultural valuables for customs purposes // Митна справа: практичний аспект: зб. наук. ст. студ. — К. : Київ. нац. торг.-екон. ун-т, 2020. – С. 13-19 [1].

The final qualifying paper structure and volume. The paper consists of an introduction, three chapters, conclusions and propositions, references and annexes. The main text of the paper includes 55 pages. The paper contains 6 tables and 8 figures. The list of references includes 37 items. 10 annexes are added to the paper and placed on 18 pages.

CHAPTER 1

THEORETICAL BACKGROUND OF CULTURAL VALUABLES CROSS-BORDER MOVEMENT

1.1. Classification of goods as cultural valuables

Classification of goods is one of the important elements in the movement of any goods crossing Ukrainian customs border. Since tariff and non-tariff measures applied to the goods depends on the code, it is very important to indicate the correct code when declaring the goods. That is why in this section we will look at how to classify goods that belong to cultural valuables.

According to the Law of Ukraine “On export, import and return of cultural valuables” №1068 of November 21, 1999 [2], under *cultural valuables on the territory of Ukraine* understood *objects of material and spiritual culture that have artistic, historical, ethnographic and scientific significance and are subject to preservation, reproduction and protection in accordance with the legislation of Ukraine.*

According to the UNESCO Convention on the Means of Prohibiting and Preventing the illicit Import, Export and Transfer of Ownership of Cultural Property of November 14, 1970 [3], *cultural valuables* defined as *property of a religious or secular nature that is considered by each State to be of archaeological, prehistoric period, history, literature, art and science.*

According to international legislation, classification of cultural values contained in the UNIDROIT Convention is the most acceptable one [4].

Classification of cultural values in accordance with the Law of Ukraine [2], the Convention on Cultural Values [3] and the UNIDROIT Convention [4] is given in table 1.1. In this table we can see the differences and similarities in the classification of cultural values according to different standards.

However, despite slight differences in the interpretation of cultural valuables, their classification in both foreign and domestic legislation is identical.

For Ukraine, which has suffered enormous cultural losses during its centuries-long history, international cooperation in the field of protection of cultural values is of particular importance.

Table 1.1

Classification of cultural values in different legislative acts

Law of Ukraine “On export. Import and Return of cultural valuables” [2]	Convention on the Means of Prohibiting and Preventing the illicit Import, Export and Transfer of Ownership of Cultural Property [3]	UNIDROIT Convention [4]
1	2	3
<p>original artistic works of painting, graphics and sculptures, artistic compositions and montages of any materials, works of decorative and applied and traditional folk art;</p> <p>subjects related to historical events, the development of society and the state, history, science and culture, as well as those related to the life and activities of prominent figures of the state, political parties, public and religious organizations, the culture and the arts;</p> <p>objects of museum value found during archaeological excavations;</p> <p>components and fragments of architectural, historical, artistic monuments and monuments of monumental art;</p> <p>old books and other publications of historical, artistic, scientific and literary value, individually or in a collection;</p> <p>manuscripts and incunabula, old prints, archival documents, including film, photo documents, individually or in a collection;</p>	<p>Rare collections and specimens of fauna, flora, minerals and anatomy, and objects of paleontological interest;</p> <p>property relating to history, including the history of science and technology and military and social history, to the life of national leaders, thinkers, scientists and artist and to events of national importance;</p> <p>products of archaeological excavations (including regular and clandestine) or of archaeological discoveries ;</p> <p>elements of artistic or historical monuments or archaeological sites which have been dismembered;</p> <p>antiquities more than one hundred years old, such as inscriptions, coins and engraved seals;</p> <p>objects of ethnological interest;</p>	<p>rare collections and specimens of fauna, flora, minerals and anatomy, as well as objects of paleontological significance;</p> <p>historical values, including the history of science and technology, military and social history, the lives of national leaders, thinkers, scientists and artists, as well as events of national importance;</p> <p>archaeological finds (official and illegal) or archaeological discoveries;</p> <p>elements of dismantled artistic and historical monuments or archaeological sites;</p> <p>antiquities over 100 years old, such as inscriptions, coins and engravings;</p> <p>paintings, drawings and sketches made entirely by hand on any basis and with any materials (except industrial drawings and hand decorated factory products);</p>

Continuation of Table 1.1

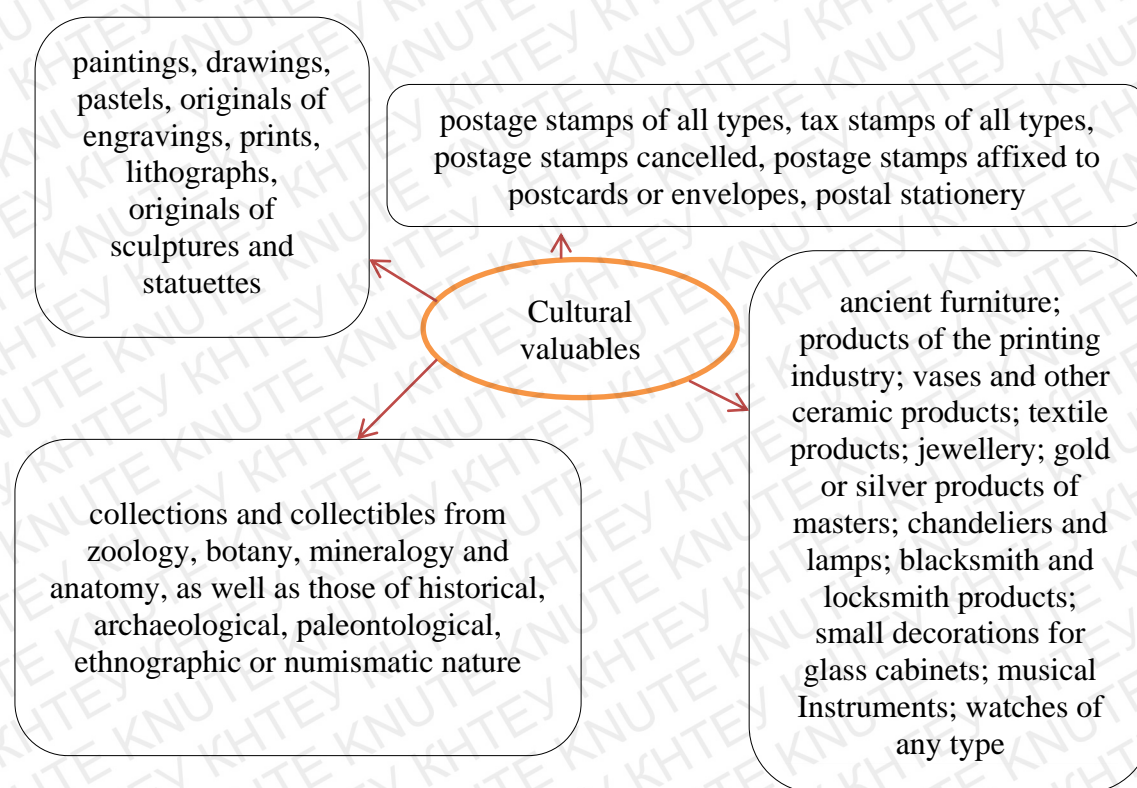
1	2	3
unique and rare musical instruments;	property of artistic interest, such as: pictures, paintings and drawings produced entirely by hand on any support and in any material (excluding industrial designs and manufactured articles decorated by hand);	rare manuscripts and incunabula, old books, documents and publications of special importance (historical, artistic, scientific, literary, etc.) separately and in collections;
a variety of weapons of artistic, historical, ethnographic and scientific value;	original works of statuary art and sculpture in any material, original engravings, prints and lithographs, original artistic assemblages and montages in any material;	archives, including sound, photo and cinematographic;
rare postage stamps, other philatelic materials, individually or in a collections;	rare manuscripts and incunabula, old books, documents and publications of special interest (historical, artistic, scientific, literary, etc.) singly or in collections ;	postage stamps, redemptions and similar prints, individually or in collections
rare coins, orders, medals, seals and other subjects of collectibles;	postage, revenue and similar stamps, singly or in collections;	
zoological collections of scientific, cultural, educational, educational or aesthetic value;	archives, including sound, photographic and cinematographic archives;	
rare collections and specimens of flora and fauna, mineralogy, anatomy and palaeontology;	articles of furniture more than one hundred years old and old musical instruments.	
family values - cultural valuables that have the character of personal or family items		

Ukraine as other members of UNESCO Conventions, is gradually outlining its international legal position on participation in global cultural cooperation, in particular in the field of return of illegally displaced cultural property. Giving priority of international law over national, Ukraine relies on international rules and regulations, forming its own legislation. That is why it should be noted that in line with Ukrainian Classification of Goods of Foreign Economic Activity (UCGFEA), cultural values are presented in a separate group 97 “Works of art, collectibles or antiques” (Table 1.2) [5].

UCG FEA classification of cultural values

UCG FEA position	UCG FEA position name
Section XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES
Chapter 97	Works of art, collectors' pieces and antiques
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand painted or hand-decorated manufactured articles; collages and similar decorative plaques
9701100000	- Paintings, drawings and pastels
9701900000	-Other
9702000000	Original engravings, prints and lithographs.
9703000000	Original sculptures and statuary, in any material.
9704000000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.
9705000000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest.
9706000000	Antiques of an age exceeding one hundred years.

Conventionally, cultural valuables can be divided into four categories presented at the Fig. 1.1.

**Fig.1.1. Conditional classification of cultural valuables**

Other cultural valuables cannot be definitely classified under national and international law, because the same cultural values can be included in different components of classifications.

Thus, we can conclude that the classification of cultural values under Ukrainian and international law has many common features, but it should be noted that it has minor differences due to the special policy of particular country to its cultural valuables.

1.2. Global protection of cultural valuables

It is well known that Ukraine nowadays is trying to integrate into the European Union as soon as possible and is participating in global processes. To achieve this Ukraine must be ready to solve certain problems at the European level, including the protection of cultural valuables. One of the huge problems in the protection of cultural valuables around the world is their return to their homeland and restitution, so this is one of the leading topics in the field of cultural cooperation.

The loss of national and cultural values does not become obsolete. Since illegal displacement of cultural valuables exists in all times, we can only hope that every year there will be a decrease in such offenses. The general tendencies to greater openness and democratization, the spread of state-of-the-art information technologies, the tendency to equalize the level of social development in different parts and countries of the world have contributed to breaking the established stereotypes and creating new opportunities for access to information. First time since the post-war second half of the 1940s, the return and restitution of cultural valuables has once again become a real and influential factor in international cultural and political life.

Among many issues that arise in cultural cooperation, one of the main ones is the issue of return and restitution of cultural valuables that have become objects of illegal appropriation and illegal export.

The export, abduction and sale of illegally obtained cultural valuables cause huge economic losses to developing countries, including Ukraine, Russia, Armenia, Macedonia, Moldova, Egypt, Algeria, and South America.

Icons, paintings, weapons, church equipment are sold at auctions and on the black art market at high prices, which leads to the establishment of international relations of organized groups, involvement in criminal activities of art professionals, smugglers and those interested in purchasing. Over the last decade, Ukraine has lost almost 1,000 museum exhibits, which is 10 times more than in the 1990s [6].

The scale of the “black market” is quite large and growing every year, but this issue has caused concern in the middle of the XX century in the international community. Therefore, already in those years, people thought about the legal framework for the preservation of cultural values. The legal framework on global protection of cultural valuables contains following international documents (detail analysis is provided in the table of the Annex A):

- UNESCO Recommendation on International Principles Applicable to Archaeological Excavations of 5 December 1956 [7];
- UNESCO Recommendation on Measures to Prohibit and Prevent the Illicit Export, Import and Transfer of Ownership of Cultural Valuables of 19 November 1964 [8];
- UNESCO Convention on Measures to Prohibit and Prevent the Illicit Import, Export and Transfer of Ownership of Cultural Valuables of 14 November 1970 [9];
- European Union Council Regulation (EEC) № 3911/92 on the export of cultural goods of 9 December 1992 [10];
- European Union Council Directive №93 / 7 on the return of cultural objects unlawfully removed from the territory of a Member State of 15 March 1993 [11];
- CIS Agreement on the Export and Import of Cultural Valuables of September 28, 2001 [12];
- Agreement on Cooperation of the CIS Member States in Combating the Theft of Cultural Valuables and Ensuring Their Return of October 5, 2007 [13].

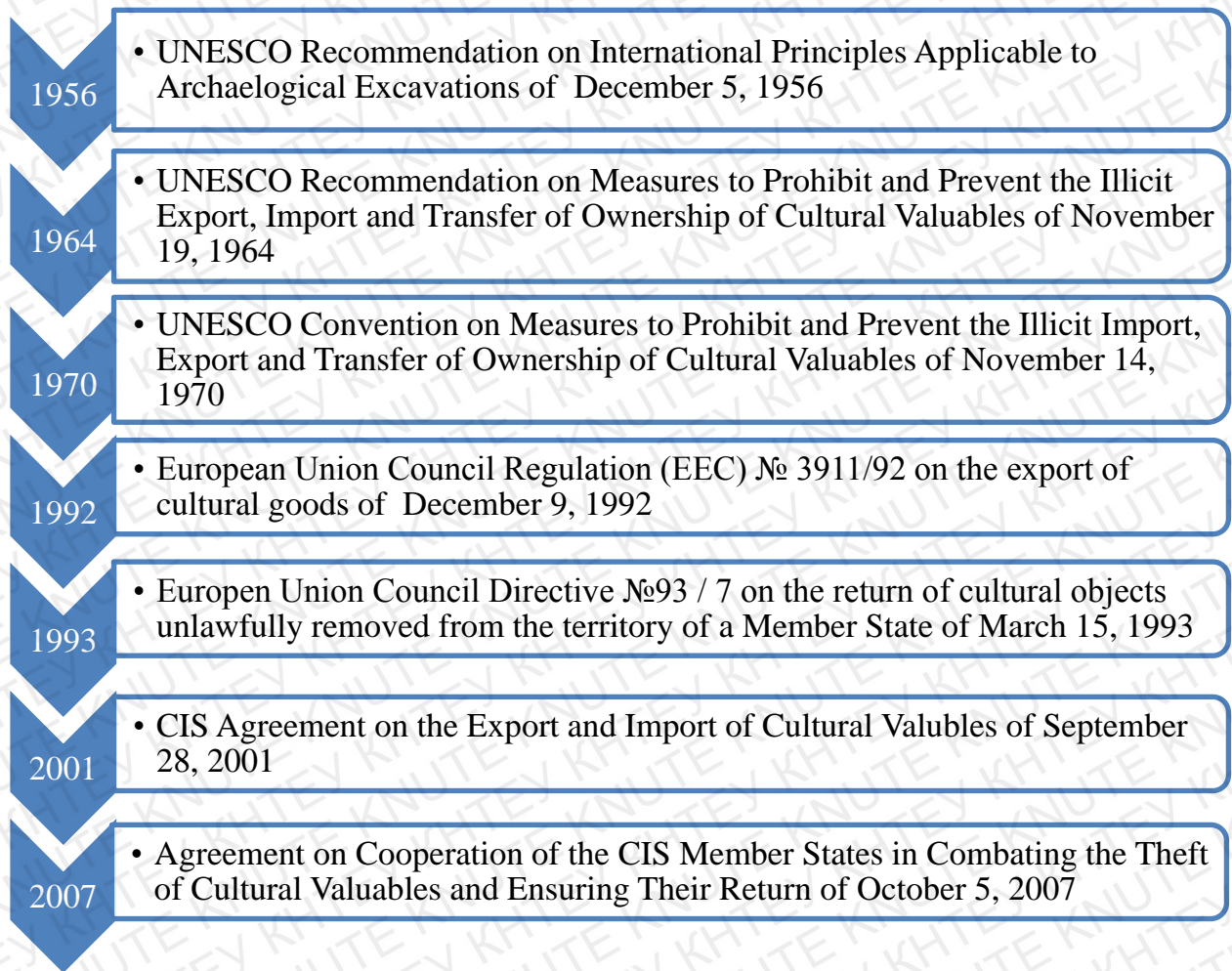


Fig.1.2. Evolution of formation legislative base for global protection of cultural valuables

Thus, international community has accumulated important experience of cooperation in preventing the theft and misappropriation of cultural valuables, combating illicit trafficking in it, as well as facilitating the return and return of national cultural property to countries of origin. Therefore, it creates preconditions for Ukrainian experts and authorities to find ways to deepen integration into the world and European cultural process in order to reach new compromises and a real physical return to the countries of origin of outstanding cultural values that they lost in different historical circumstances.

1.3. Peculiarities of cross-border movements of cultural valuables

The movement of cultural values cross Ukrainian is characterized by a number of features, one of which is compliance with customs regimes. Given the list of customs regimes defined in the Customs Code of Ukraine, as well as in the Law of Ukraine “On Export, Import and Return of Cultural Valuables” of September 21, 1999, for such categories of items, which are cultural valuables, are characterized by the following: export, import, transit [13].

It should be noted that according to paragraph 197.7 of the Tax Code of Ukraine there is exemption from taxation for the importation transactions into the customs territory of Ukraine of cultural valuables made 50 or more years ago [14]. According to the customs tariff of Ukraine of April 5, 2001 such cultural valuables include pictures, drawings and pastels; originals of engravings, prints and lithographs; originals of sculptures and statuettes of any material, postage and stamp stamps, postage stamps; collections and collectibles from zoology, botany, mineralogy, anatomy or those of historical, archaeological, paleontological, ethnographic or numismatic interest; antiques over 100 years old [15]. Thus, when placing cultural valuables in the import customs regime, entities that import such goods are exempt from value added tax (VAT). This regulation helps move legally cultural valuables imported into Ukraine.

According to the Instruction “On the procedure for registration of rights to export, temporary export of cultural valuables and control over their movement cross the state border of Ukraine”, approved by the order of the Ministry of Culture and Information Policy of Ukraine dated April 22, 2002 №258, export customs regime, temporary export customs regime, including by shipment of cultural valuables outside the customs territory of Ukraine is allowed in the presence of a certificate for the right to export cultural valuables from the territory of Ukraine, a sample of which was approved by the Resolution of the Cabinet of Ministers of Ukraine of June 20, 2000 №984 “On approval of a sample certificate for the right to export (temporary export) of cultural valuables from the territory of Ukraine” [16, 17]. The issuance of such certificates is carried out by the State Service for Control over the Export of

Cultural Valuables or a body authorized by them with a specific service area. The cultural valuables declared for export and returned after temporary export are subject to obligatory state examination.

Cultural valuables temporarily exported from Ukraine and not returned within the period stipulated in the agreement shall be considered illegally exported.

According to Article 21 of the Law of Ukraine “On Export, Import and Return of Cultural Valuables”: cultural valuables imported into Ukraine is subject to registration in the manner prescribed by the central executive body, which ensures the formation of state policy in the field of export, import and return of cultural valuables.

When importing cultural valuables into the territory of Ukraine, a certificate of the right to export them shall be submitted to the customs authority, if so provided by the legislation of the state from which it is imported. In the absence of such certificate, imported cultural valuables shall be subject to detention by the customs authorities until their owner is established and a power of attorney is obtained for the further movement or use of these valuables. Such a power of attorney must be confirmed by a diplomatic mission or consular post of the country of which the owner of the cultural valuables is a citizen. Registration of cultural valuables imported into the customs territory of Ukraine is carried out by declaring them to the customs authority. According to Article 22 of the Law of Ukraine “On Export, Import and Return of Cultural Valuables”: the import of wanted cultural valuables is prohibited. Such cultural valuables are subject to seizure by the customs authorities in order to return them in the prescribed manner to the owner.

The list of documents that must be submitted to the customs authority when moving cultural valuables in different customs regimes is shown in Fig.1.3.

Article 13 of the Law №1068 stipulates that the basis for the admission of cultural valuables outside the customs territory of Ukraine is a certificate of the right to export (temporary export) customs regime of cultural valuables, issued by the Ministry of Culture of Ukraine. Export of cultural valuables without this certificate is prohibited.

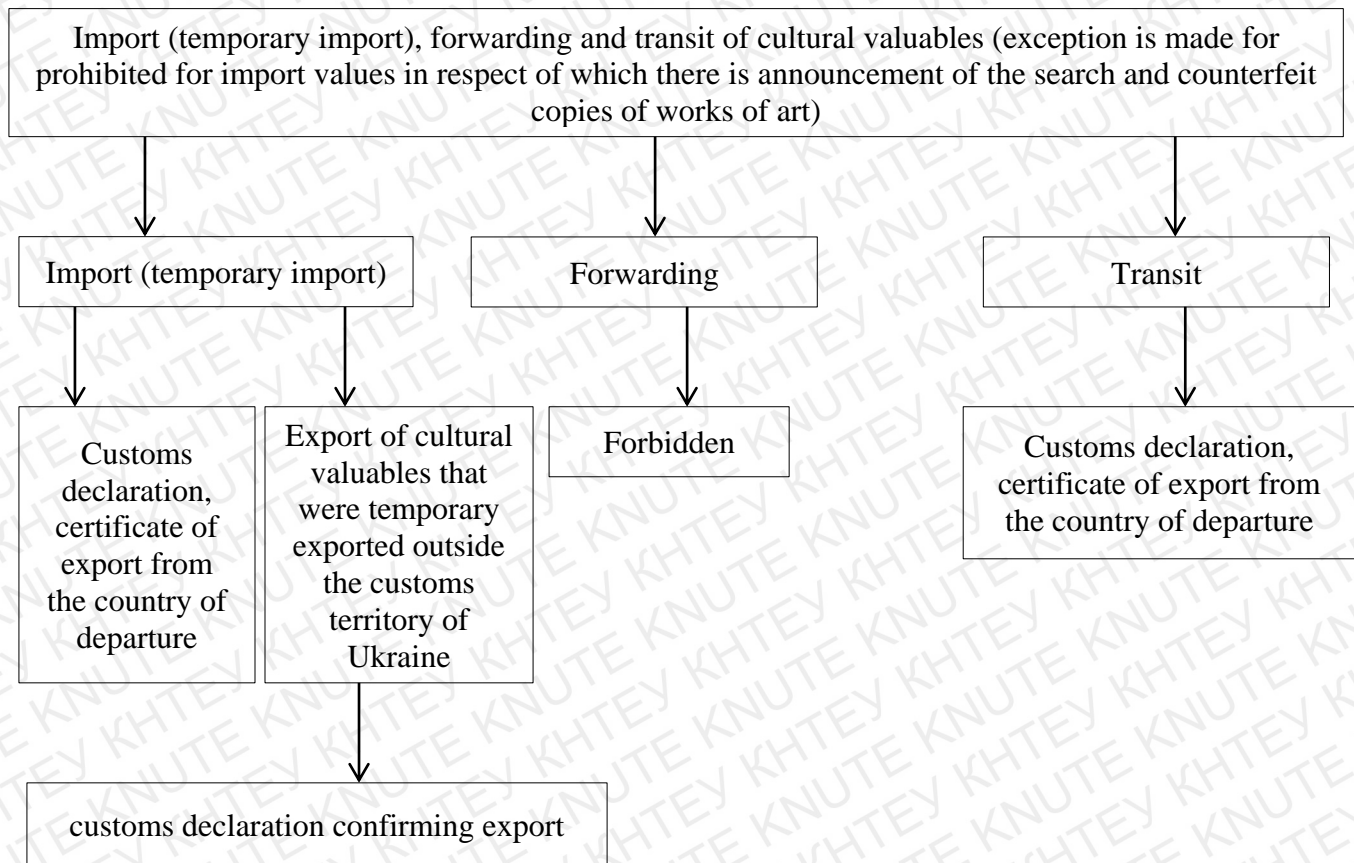


Fig.1.3. List of documents for the movement of cultural valuables by different customs regimes in Ukraine

All mentioned above is used for all cultural valuables, however, since there are many subtypes of them, we will focus further on the objects of numismatics.

There are strong rules for the export of coins and antiques from Ukraine abroad. Restrictions also apply to the import of coins in Ukraine. Therefore, it is necessary to distinguish which coins belong to cultural valuables (Fig.1.4).

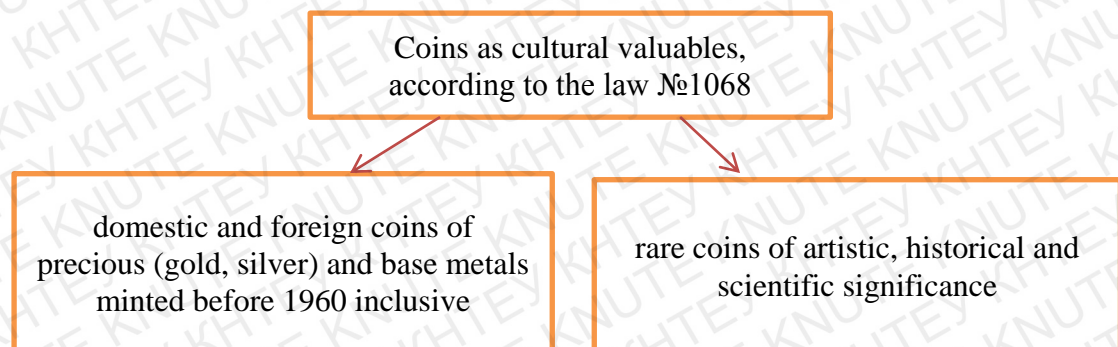


Fig.1.4. Classification of coins according to the Law of Ukraine №1068 [2]

Anniversary coins made of base metals with a total value of less than 10,000 euros are allowed to be exported from Ukraine through customs. It is not necessary to issue a permit and declaration, but it should be noted that coins issued more than 50 years ago (up to and including 1960) must be declared, even if their value is below 10,000 euros.

Clause 2 of the Resolution of the Cabinet of Ministers of Ukraine № 448 of 21.05.2012 [18] provides that cultural valuables export outside the customs territory of Ukraine for the purpose of their alienation is carried out if the total invoice value of cultural valuables:

- does not exceed the amount equivalent to 10,000 euros - on the basis of a standard certificate for the right to export (temporary export) of cultural valuables and with a mandatory written declaration;
- exceeds the amount equivalent to 10,000 euros - on the terms of placing goods in the customs regime of export (the conditions of placing goods in the mode of export are specified in Article 83 of the Customs Code of Ukraine);
- in accordance with the third part of Art. 371 of the Customs Code, goods whose total invoice value exceeds the equivalent of 10,000 euros, when exported (shipped) by citizens outside the customs territory of Ukraine are subject to written declaration with a customs declaration provided by the legislation of Ukraine for enterprises, namely: a customs declaration on a single administrative document, the form of which is approved by Order of the Ministry of Finance of Ukraine № 651 [20].

Each customs regime has its own scheme of movement. We will give one of the general schemes in case of cultural values export from the territory of Ukraine (Fig.1.5).

Declaration by citizens of currency valuables, as well as goods whose total invoice value does not exceed the equivalent of 10,000 euros, which they move in hand luggage, accompanied and unaccompanied luggage, is carried out using a customs declaration for written declaration of goods moved cross the customs border of Ukraine by citizens for personal, family and other needs not related to the

implementation of business activities, the form of which is approved by Resolution № 431 [20].

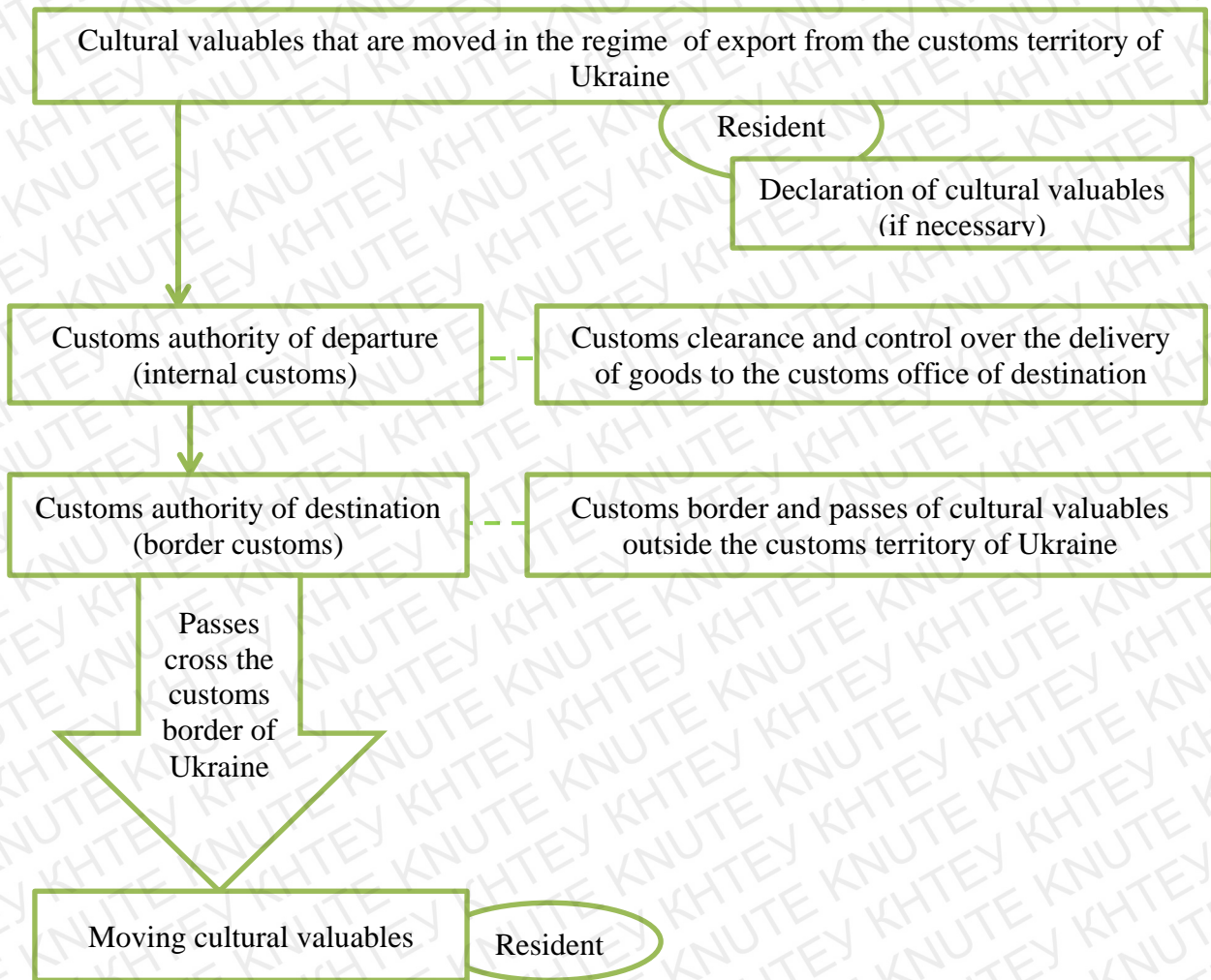


Fig.1.5.General scheme of movement of cultural valuables in case of export from the customs territory of Ukraine

Coins as cultural valuables imported by citizens into the customs territory of Ukraine are not taxed.

In order to import coins, it is necessary to provide a certificate of the right to export them from a foreign country (if required by the legislation of the country from which the valuables were brought).

Without permission certificate coins can be confiscated by customs authorities until the identity of the owner will not be established.

Valuable wanted coins are prohibited for import into the territory of Ukraine. Counterfeits are also prohibited for import into Ukraine.

Thus, in the modern practice of cross-border movement of cultural valuables, the following customs regimes are used: *export, import and transit customs regimes*. It should be noted that the transfer of cultural valuables are prohibited; upon import, export and transit, a customs declaration and a certificate of the right to export (import) must be submitted. When importing cultural valuables like coins into the territory of Ukraine, they are not subject to taxes.

Hence, we can conclude that classification of cultural valuables is almost identical in domestic and foreign legislation. In Ukraine, by cultural valuables can be called objects of material and spiritual culture with artistic, historical, ethnographic and scientific significance, which are subject to preservation, reproduction and protection in accordance with the law.

One of the important issues in the field of cultural valuables is their protection. In this section, namely in paragraph 1.2, some of the most important world documents governing this issue were identified, namely: the recommendations of UNESCO, which defines the principles of international regulation of archaeological excavations; UNESCO recommendations on measures to prohibit and prevent the illegal export, import and transfer of ownership of cultural valuables; UNESCO Convention on Measures to Prohibit and Prevent the Illicit Export, Import and Transfer of Ownership of Cultural Valuables; EU Council resolution on the export of cultural goods; EU Council Directive on the return of cultural objects illegally removed from the territory of a Member State; CIS agreement on export and import of cultural valuables; Agreement on cooperation of the CIS member states in combating the decomposition of cultural valuables and ensuring their return.

Therefore, in the case of cultural valuables cross-border movement, main attention should be paid to the presence of a certificate for the right to move cultural value regardless of the customs regime, exemption for exportation from country which does not require the presence of such certificate.

CHAPTER 2

IDENTIFICATION OF CULTURAL VALUABLES

2.1. Organization, object and research methods

The modern market of cultural valuables is huge and includes both original products and their counterfeits. This is what determines the development of new technologies and methods of cultural valuables identification. Therefore, a necessary condition for conducting an art examination is the research using organoleptic, physical, chemical, technical and technological, optical and physical, and other methods.

Since the term “*cultural valuables*” includes many components, which in turn, have different methods of identification, this paper is focused primarily on the objects of numismatics. The main numismatic objects include: individual coins (including ingots, coins; coin finds; materials and tools of coin production; weights for weighing individual groups of coins, medals, tokens, badges, seals, written sources, and paper banknotes [21]. General scheme of cultural valuables research in this paper presented at Fig. 2.1.

Four samples of coins of different periods and from different countries were selected as objects for identification:

- Russian Empire coin “2 копейки серебромъ” of 1840;
- Roman silver dinar (286 years BC);
- ancient Greek tetradrhma;
- 10 Francs (A, BB) 1854.

Coins perform not only a monetary function, but have a significant artistic, collectible, cultural and historical value and they are kind of information carrier. Today, the antique market, museum and private collections, in addition to authentic objects, have many imitations or forgeries of numismatics. This fact requires the use of the latest methods for their examination, some of which are non-destructive, which is an important indicator in working with works of art.

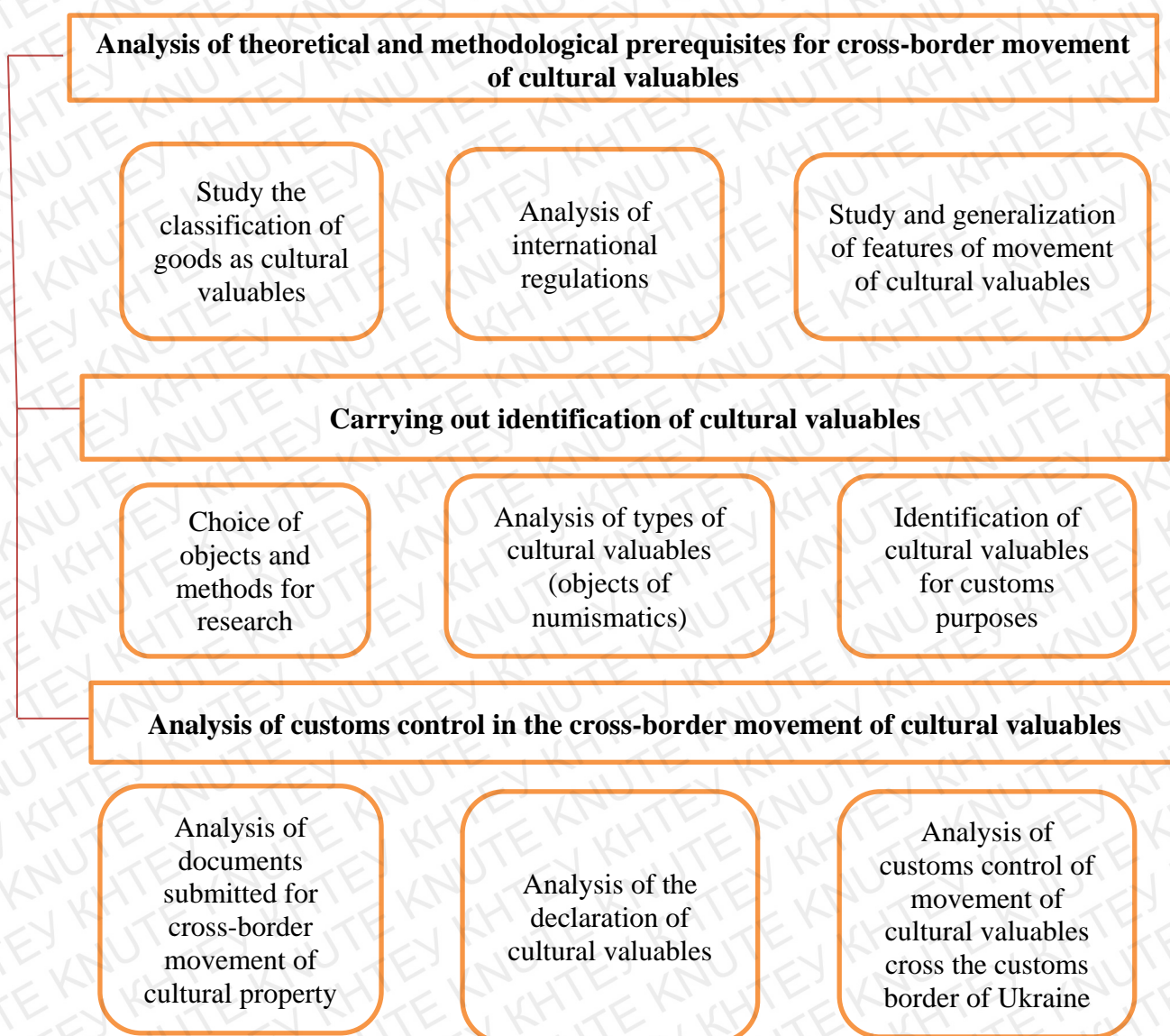


Fig. 2.1. General scheme of research

For numismatic objects identification for customs purposes we suggest appropriate criteria, indicators, methods and tools (Table 2.1). Criteria for numismatic objects identification include: appearance (large-scale photo of cultural value), name, coin size and shape, coin weight, material of manufacture, the state of coins preservation, the nature of the image on the obverse, reverse and band, the presence of any special marks and marks.

Identification of cultural valuables is a very important element in moving them cross the border, so several methods were chosen for its implementation:

- *definition of coin* - time and place of issue, its denomination, technical

features of coin production, metal, weight and size of the coin. A coin is considered definite if there is a reference to certain literature. If the coin has not been previously published, there is no direct information about the time and place of its issuance, than it is not a definition, but an attribution of the coin;

Table 2.1

Criteria, means and methods of numismatic objects identification

Criteria/indicators	Means	Methods
Appearance (large-scale photo of cultural value)	Numismatic objects	Organoleptic
Name	Marking of numismatic objects, accompanying documents, certificates	Analytical
Coin size and shape	Numismatic objects, marking of objects, accompanying documents, certificates	Measuring/physical
Coin weight	Numismatic objects, marking of objects, accompanying documents, certificates	Measuring/physical
Material of manufacture	Numismatic objects, marking of objects, accompanying documents, certificates	Physical-chemical
The state of coins preservation	Numismatic objects, marking of objects, accompanying documents, certificates	Organoleptic method
The nature of the image on the obverse, reverse and band	Numismatic objects, marking of objects, accompanying documents, certificates	Organoleptic method
The presence of any special marks and marks	Numismatic objects, marking of objects, accompanying documents, certificates	Organoleptic method

- *dating of individual coins and groups by treasures, method of comparing coin stamps and comparison of numismatic data with written and other historical sources*
- these three methods are done by compiling a topography of treasure finds and individual coins to determine ancient trade routes, establishing the affiliation of

individual coin types, the extent of coins of individual states, establishing by comparison stamps of technical features of coins to clarify their chronology and place of minting;

- *visual examination* is the basic method in the process of attribution and examination. During its implementation it is possible to determine: the material and its colour, manufacturing technology, the presence of restoration interventions, contamination, foci of active corrosion, the thickness of the corrosion layer, damage, loss, inscriptions, etc.;

- *method of micro chemical analysis* is one of the most famous technical methods. It includes determination of the place and date of minting, as well as identification of palaeographic and metrological features. The method of micro chemical analysis allows determining qualitative composition of alloys and inorganic substances and the ionic composition of the test compounds. For this purpose the “wet” method is used, ie researches are carried out with the substances dissolved in water, mineral acids and alkalis.

Therefore, identification of cultural valuables plays an important role in their movement cross the customs border of Ukraine. Six main identification methods for numismatic objects were recognised: definition of a coin; dating of separate coins and groups on treasures; method of comparing coin stamps; comparison of numismatic data with written and other historical sources; visual examination; method of micro chemical analysis. The whole set of these methods makes it possible to perform qualitative identification of cultural valuables, especially objects of numismatics.

2.2. Analysis of cultural valuables types moved cross the customs border

It is very important when moving cultural valuables to determine correctly their type, value, year of manufacture. So when moving cross the customs border, special attention is paid to the analysis of coins as cultural valuables with the help of their classification.

Objects of numismatics can be classified according to various criteria. In general, antique coins can be classified *by material of manufacture* (Fig. 2.2), *by the uniqueness of the issue of coins*, *by the state of preservation* and *by country of origin*.

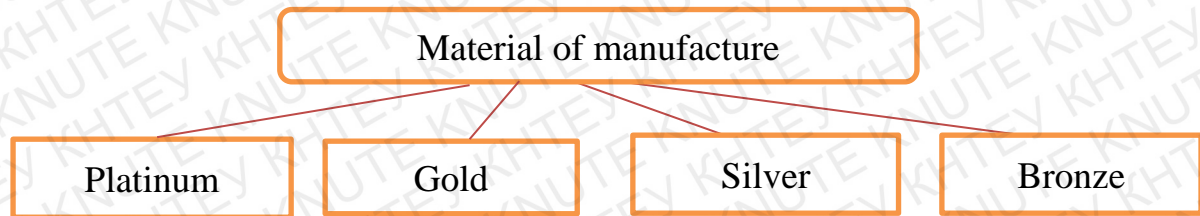


Fig.2.2. Classification of antique coins by material of manufacture

The classification of antique coins according to the uniqueness of the issue is evaluated using this scale:

- R * - has no analogues to this sample;
- R8 - party no more than 3 pieces;
- R7- up to 9 pieces;
- R6 - from 10 to 30 pieces;
- R5- not more than 300;
- R2-R-batch consists of more than 50,000 pieces [1].

It should be noted that in the process of coins classification and evaluation, special attention has to be paid to the state of their preservation. In turn, each country has its own classification by the state of preservation, so for comparison on this basis Great Britain, Germany, Italy, France, and Spain were selected (Table 2.2).

Definition of symbols:

- poor - the coin is undetectable;
- good - very heavy wear and tear;
- very good - severe wear and tear, inscriptions not read (relief preserved at 2-3 / 10);
- fine - the main details are visible, the inscriptions are partially readable (the relief is preserved at 4-5 / 10);

- very fine - moderate wear and tear, the inscriptions are completely readable (relief preserved at 6-7 / 10);
- extremely fine - slight wear and tear (saving 8-9 / 10);
- mint state - no wear and tear (save 10/10);
- proof - this is not a level of security, but rather a method of processing the surface of the coin during its production (polishing, matting, etc.) This method of processing provides the highest quality coins.

Table 2.2

Comparative table of classification for antique coins state of preservation in Europe

Scale	Country Symbol for antique coins state of preservation				
	Great Britain	Germany	Italy	France	Spain
Poor	PR			BC	
Good	G	GE		TBC	
Very Good	VG	SCE	B	B	RC
Fine	F	S	MB	TB	BC
Very fine	VF	SS	BB	TTB	MBC
Extremely fine	EF	VZ	SPL	SUP	EBC
Mint state	MS	ST	FDC	FDC	FDC
Proof	Proof	PP	FS	FB	PROOF

The classification of numismatic objects by country of origin is quite extensive and difficult, as the modern world has more than 220 countries, and each has its own monetary history and its own classification of antique coins. In this paper, we will pay attention to antique coins whose countries of origin are ancient Greece, the Roman Empire, the Russian Empire, and France. Features of their classification will be considered below.

Ancient Greek coins are the broadest and oldest group in numismatics. The group of ancient Greek coins is usually divided into the following subgroups:

- coins actually Greek: mainland, islands, Asia Minor and Greek colonies on the Black Sea coast;
- coins of Greater Greece, Sicily, Carthage and African colonies; coins of Syria, Phenicia, Hellenistic Egypt and Judea;
- “Barbaric” minting - Spain, Gaul and Britain, which followed first the Greek and then Roman coins [22].

In addition to the division by territory, the ancient Greek coins are divided by three characteristics: the period of minting, the image, and the artistic types (Table 2.3).

Table 2.3

Classification of ancient Greek coins

Sign	Classification	Characteristics
By period of minting	archaic minting	silver, very rarely gold. Are thick pieces of metal of irregular round shape, having on the front side of any image, sometimes accompanied by an inscription, and on the reverse side - a square or rectangular, and sometimes another shape, recess
	classical Greek minting	gold, silver and bronze, they are much thinner than the previous ones; their front side is usually somewhat convex, the reverse - on the contrary, slightly concave. On the front side is almost always placed the head in a fairly strong relief
	Greco-Roman minting	All bronze, very flat, thin and wide, with a portrait of the Roman emperor on the front
According to the image	civil and royal minting	without portraits of rulers
	royal coinage	with portraits of rulers
	Greco-Roman coinage	with or without the heads of emperors
By artistic types	first period	coins to the first half of the VI century BC. These coins are archaic, in the form of small ingots of irregular shape. Images are very few; there are no legends or inscriptions
	second period	between 580 BC and 460 BC. BC, and already shows considerable perfection in minting. Emblems become more complex, there are figures and heads of gods, heroes.
	third period	time from 460 BC to 336 BC - the apogee of minting Greek coins. At this time, the names of engravers appear for the first time
	fourth period	begins with the time of Alexander the Great. Although the first coins had a high artistic value, but there is already a significant decline

The role of coins of the Roman Empire is prominent among antique coins. Classification of these coins is quite simple. They are classified by material of manufacture:

- bronze coins of Rome: as (Fig.2.3.a), semis, triens, quadrance, sextance, ounce;
- silver coins of Rome: double denarius or Antoninian (Fig.2.3.b), denarius, double victarius and victarius, quinarium, sesterces, semi-victorium;
- gold coins of Rome: gold denarius or aureus (Fig.2.3.c), sesterces, gold quinarium [23].



Fig.2.3. Images of Roman Empire coins

a) as; b) double denarius or Antoninian; c) gold denarius or aureus

As regards Russian Empire coins, there is no separate classification of them by material of manufacture, because all coins were either golden or silver. But they are classified on a chronological basis, by periods of reign of emperors. They are classified by 9 emperors: Elizabeth (1741-1761); Peter III (1761-1762); Catherine II (1762-1796); Paul I (1796-1801); Alexander I (1801-1825); Nicholas I (1825-1855); Alexander II (1855-1881); Alexander III (1881-1894); Nicholas II (1894-1917) [24].





France, like any other country, has a rich history, and accordingly had changes in the monetary system, so French coins are classified on a chronological basis and by type of design (Table 2.4).

According to the chronological principle, antique coins of France are divided into periods: regional issues: French lands before unification, the Duchy of Lorraine; France, the monarchy until 1792; France until 1848 (1795-1848); II French Republic (1848-1452); II French Empire (Napoleon III) (1852-1870); the French Republic

(1940-1944 - Vichy regime) (1870-1959); the French Republic, the new franc (1960-2001); French Republic, EU (2002-...) [25].

Table 2.4

Classification of French coins by design type

Type's name	Characteristics	Image
with the image of Marianne (or a woman symbolizing France)	Depicted as a young woman in a Phrygian cap. She is the personification of the national motto of France "Freedom, equality, brotherhood"	
with the image of the Seeder	The obverse of this type of coin depicts a woman in a Phrygian cap sowing in the rays of the rising sun. In 1897, the first 50-cent coins were issued. The coin from the Seeder was in circulation until February 17, 2002	
type of Dupre	Their reverse depicts Hercules after the victory over the Nemean lion between the allegory of the Republic in the Phrygian cap and the personification of Justice. Wholesale inscription - the motto "Freedom, equality, brotherhood". The obverse of this type of coin includes oak branches intertwined with olive branches and mintmarks of the French Republic	
type of Lindae	specific hole in the center of the coin, was named after the engraver Emil Edmond Lindaeus (1869-1942). Coins of this type were issued from 1914 to 1946	

Thus, after analysing the range of cultural valuables, namely the objects of numismatics, it is fashionable to conclude that in general antique coins are classified by material of manufacture, condition of preservation, uniqueness of issue and country of origin. Since classification of coins by country of origin is quite extensive, our attention was paid to the ancient Greece, Roman and Russian empires, and France, to the countries which have their own coins classification.

2.3. Identification of cultural valuables for customs purposes

To control the movement of numismatic objects, it is necessary to determine the most important features in order to conclude that the object is a subject of numismatic interest and is associated with HS code 9705000000/UCGFEA code 9705000000.

The means of identification of numismatic objects for customs purposes include the objects themselves, the marking of these objects, accompanying documents and certificates.

Identification methods include analytical (documented), organoleptic, physicochemical and physical or measurement methods, detailed description of which was given above in paragraph 2.1.

During control of the movement of numismatic objects cross the border and/or writing the protocol of violation of customs rules, customs officers must take into account the following circumstances:

1. In accordance with current Ukrainian legislation, when issuing the Certificate of the right to export (temporary export) items of faleristics, numismatics, bonistics and philately, it is not required to add to the certificate photos, that, of course, complicates their identification. However, it should be remembered that when drawing up a report on violation of customs regulations, it is necessary to insert large-scale photos of the obverse and reverse and the group of the described object.

2. Domestic and foreign coins made of precious metals before 1960 are considered as cultural value.

3. Each coin is three-dimensional, so the protocol indicates the maximum and minimum length, width and thickness. The dimensions of the product are indicated in millimetres.

4. Describing the coin, as well as other types of sculpture, it is necessary to indicate its weight in grams.

5. Most existing coins have a denomination that facilitates their identification and distinguishes them from tokens and medallions. In the case of coins of antiquity and the Middle Ages, when it is impossible to identify objects as coin, they are

described as medallion. Knowledge of the basics on the rules of depiction on the obverse and reverse of coins will help to distinguish coin of cultural value from modern souvenirs.

This work is considered on the example of temporary export of cultural valuables for exhibition in another country. In our case, four coins of the Kharkiv Private Numismatic Museum moved to Italy, namely to the National Archaeological Museum of Naples for exhibition purposes: Russian Empire coin “2 kopecks of silver” of 1840; Roman silver dinar (286 years BC); ancient Greek tetradrhma; 10 Francs (A, BB) 1854.

During movement of cultural valuables cross customs borders, customs officers pay attention to the identification of cultural valuables, which is provided for their control and there is no exception for movement of numismatics objects. So, these coins were sent to the customs laboratory in order to check belonging of declared items to the list of cultural values submitted by the declarant for customs control (Annex B). It has to be highlighted here that when moving Roman silver dinars, it is especially important to confirm their originality, because not so long ago, namely in 2019 in Ukraine and Poland it was found and installed that during the first centuries AD German tribes forged a large quantity of Roman silver dinars (they used as material mining of copper instead of silver), which significantly reduces the value of these coins [26].

For identification of objects of numismatics certain criteria were chosen, they include the following: appearance, name, size and shape, weight, material from which they are made, the state of preservation of coins, the nature of the image on the obverse, reverse and strip, the presence of any special signs and marks [1].

Following methods were used during the identification expert examination: organoleptic (to set the appearance; the state of coins preservation; the nature of the image on the obverse, reverse and band; the presence of any special marks), analytical (name); physical (coin size and shape, coin weight), and physical- chemical (material of manufacture) methods. The results of the identification expert

examination of coins from Kharkiv Private Numismatic Museum in accordance with mentioned criteria are given in table 2.5.

It has to be highlighted that according to our assessment and measurement of four samples, three out of four samples were round by shape (#1, 2 and 4) and one sample (#3) had asymmetric shape.

Measured diameter of the sample # 1 was 33.0 mm, # 2- 17 mm, #3-30 mm, and #4 – 18.8mm. It was identified that material of the sample # 1 was cooper, #2 – silver, # 3 - silvering bronze, and #4 – golden.

During examination of the state of coins preservation the following were found:

- on the obverse of sample # 1 were numerous abrasions and scratches, on the reverse were black spots;
- cracks on the surface and voids were found inside the sample #2, abrasions and corrosion results were clearly visible;
- sample #3 was in excellent condition, with clear relief and patina;
- on the obverse of sample #4 were numerous abrasions and scratches.

After observing the nature of image of every sample were defined following features.

On the obverse of sample #1 was presented monogram of Emperor Nicholas I. On the perimeter of this sample was a necklace rim.

The emperor with a laurel wreath on his head with inscription in Latin in a circle was depicted on the obverse of the sample #2.





The obverse of sample #3 had depicted head of the young Alexander the Great, in profile with horns, in lion skin, turned to the right.

On the obverse of sample #4 was presented the inscription “EMPIRE FRANCAIS” - French Empire, surrounded by curls of leaves, in the centre - face value and date.

On the reverse of sample #1 in the central part of the coin was denomination in three lines: “2 kopecks of silver”. There were two stars on the sides of the number “2”. Below was a horizontal line consisting of two tapering to the edges lines with a

Table 2.5

Results of coins expert identification

Criteria	Characteristics of the samples			
	#1	#2	#3	#4
1	2	3	4	5
Name	1840 coin “2 копѣйки серебромъ”, Russian Empire, bilateral minting	Roman silver denarii (286 years BC)	Ancient Greek tetradrhma	10 Francs (A, BB) 1854
Appereance				
Coin size and shape	Diameter 33.0 mm; round	Diameter 17.0 mm; round	Diameter 30.0 mm; asymmetric	Diameter 18.8 mm; round
Coin weight	20.47 g	4.5 g	13.16 g	3.2258 g
Material of manufacture	copper	silver	bronze, silvering	gold
The state of coins preservation	On the obverse there are numerous abrasions and scratches, on the reverse there are black spots	Cracks on the surface and voids inside the coin, abrasions, corrosion results are clearly visible	The coin is in excellent condition, clear relief, patina. Moderate aging	On the obverse there are numerous abrasions and scratches
The nature of image on the obverse	The monogram of Emperor Nicholas I. On the perimeter of the coin is a necklace rim	depicts the emperor with a laurel wreath on his head, in a circle was an inscription in Latin	The obverse of the coin depicts the head of the young Alexander the Great, in profile with horns, in lion skin, turned to the right	On the obverse the inscription “EMPIRE FRANCAIS” - French Empire, surrounded by curls of leaves, in the center face value and date

Continuation of table 2.6

1	2	3	4	5
<u>on the reverse</u>	In the central part of the coin there is a denomination in three lines: “2 kopecks of silver”. There are two stars on the sides of the number “2”. Below is a horizontal line consisting of two tapering to the edges lines with a dot in the middle. Below is the year of coinage. Lower is the designation of the mint in encryption. Along the perimeter of the coin is a necklace rim.	Roman gods are depicted. It is on the reverse is a mark about the face value of the coin	Zeus, who sits on the throne to the left, holds an eagle and leans on a sceptre, a wreath on the left	The reverse depicts a bust of Napoleon III, Emperor of France from 1852 to 1870
<u>On the band</u>	Smooth, protruding above the obverse and reverse	Smooth, protruding above the obverse and reverse	Ribbed, protruding above the obverse and reverse	Notched
The presence of any special marks and marks	There is no special marks	There is no special marks	There is no special marks	There is no special marks
Code according to UCG FEA	9705 00 00 00 “Collections and collectors’ pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest”	9705 00 00 00 “Collections and collectors’ pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest”	9705 00 00 00 “Collections and collectors’ pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest”	9705 00 00 00 “Collections and collectors’ pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest”

dot in the middle. Below was the year of coinage. Designation of the mint in encryption was lower. Along the perimeter of the coin is a necklace rim.

Roman gods were depicted and mark about the face value of the coin on the reverse of sample #2.

Zeus, who sits on the throne to the left, holds an eagle and leans on a sceptre, and a wreath on the left was on the reverse of sample #3.

A bust of Napoleon III, Emperor of France from 1852 to 1870 was depicted on the reverse of sample #4.

The band in the sample # 1 and # 2 was smooth, protruding above the obverse and reverse. In the sample # 3 it was ribbed, and protruding above the obverse and reverse. Sample # 4 had notched band.

All samples didn't have any special or simple marks.

Following conclusions can be drawn on these 4 samples: all coins belong to cultural valuables. As regards Roman silver dinar, it should be noted that the coin was made in 286 BC, so it has very visible cracks, abrasions and traces of corrosion (because the coin is made from silver). One of the interesting examples is the ancient Greek tetradrachma, because the distinguishing feature is not only that for its age it is in an excellent condition, but also that, unlike other coins, its thickness is much wider. The ancient Greek tetradrachma is of great numismatic interest, because when they were minted, they combined British and Eastern traditions. Paying attention to the example of the French coin, it should be noted that the age of this coin is 166 years, and unlike other samples, it is made of pure gold.

Hence, in the result of samples #1-4 identification, it was found that declared coins correspond to those given in the list of cultural valuables for temporary export submitted by the declarant.

CHAPTER 3

CUSTOMS CONTROL OF THE CULTURAL VALUABLES CROSS-BORDER MOVEMENT

3.1. Analysis of the documents submitted for the cultural valuables cross-border movement

In order to export or temporarily export cultural values from the territory of Ukraine, it is necessary to determine whether the items planned for export or temporary export from the territory of Ukraine are really cultural valuables.

According to Article 14 of the Law of Ukraine “On Export, Import and Return of Cultural Valuables” [2] it is prohibited to export from the territory of Ukraine cultural valuables:

- included in the State Register of National Cultural Heritage;
- included in the National Archival Fund;
- included in the Museum Fund of Ukraine.

Such cultural valuables may be only temporarily removed from the territory of Ukraine for exhibition, restoration or scientific expert examination on the basis of a certificate of the right to export (temporary export) of cultural valuables in accordance with the Law of Ukraine “On Export, Import and Return of Cultural Valuables” and by agreement from the Ministry of Culture (for cultural values entered in the State Register of National Cultural Heritage and / or included in the Museum Fund of Ukraine) or Ukrainian State Archive (for cultural valuables included in the National Archival Fund) in conformity with the Laws of Ukraine “On Museums and Museum business” and “About the National Archival Fund and archival institutions”[27, 28].

As it was noted that cultural valuables export is not possible, this paper will analyse the case of temporary export of numismatics (UCG FEA code 9705000000) for exhibition in Italy, namely in the National Archaeological Museum of Naples.

For movement of cultural valuables, as well as for any goods, special attention to the documents must be paid. In case of temporary export of numismatics for exhibition in another country following documents must be submitted for cross-border movement.

According to the Order of the Ministry of Culture and Arts of Ukraine “On approval of the Instruction on the procedure for registration of the right to export, temporary export of cultural valuables and control over their movement cross the state border of Ukraine” №258 (paragraph 3.1) *“temporary export of cultural valuables from Ukraine may be done by physical and legal persons regardless of the form of ownership for the purpose of organizing exhibitions, restoration work and research, as well as in connection with theatrical, concert or other artistic activity, in other cases, provided by the legislation of Ukraine”*[29].

According to the paragraph 1.6 of the mentioned above Order *“export, temporary export, including by shipment, cultural valuables outside the customs territory of Ukraine allowed in the presence of a certificate of export (temporary export) of cultural valuables from the territory of Ukraine (further - the certificate), a sample of which is approved by a resolution of the Cabinet of Ministers of Ukraine of June 20, 2000 №984 (984-2000-n) “About approval of a sample certificate of the right to export (temporary export) of cultural valuables from the territory of Ukraine”*”.

In order to move cultural valuables from Ukraine following documents must be submitted for the issuance of a certificate for the right to move cultural valuables from Ukraine (Article 15 of the Law of Ukraine “On export, import and return of cultural valuables” [2]):

- ✓ application for the issuance of a certificate for the right to export (temporary export) of cultural valuables from the territory of Ukraine;
- ✓ conclusion of the state examination of cultural valuables;
- ✓ document confirming the right of ownership of cultural valuables.

In case of temporarily exportation of cultural valuables from Ukraine for the issuance of a certificate for the right to export (temporary export) of cultural

valuables from Ukraine in addition to the mentioned above documents must be submitted (Article 24 of the Law of Ukraine “On export, import and return of cultural valuables” [2]):

- ❖ copy of the agreement with the host party on the purpose, guarantees of safe storage and return of cultural valuables within the period stipulated by the agreement, certified by an official of the central executive body implementing state policy in the field of export, import and return of cultural valuables, or notarized;
- ❖ document on insurance of cultural valuables temporarily exported, providing all cases of insurance risk or a document on state guarantees of financial coverage of any risk, issued by the country that accepts cultural valuables;
- ❖ conclusion of the state examination of cultural valuables together with the photos of the declared cultural valuables certified by the expert.

Based on the results of consideration of these documents, a certificate of the right to export (temporary export) of cultural valuables from the territory of Ukraine or a written notice of refusal to issue it with the specified grounds for such refusal will be provided.

A sample certificate for the right to export (temporary export) of cultural valuables is approved by the Cabinet of Ministers of Ukraine [30].

The certificate on the right of export (temporary export) of cultural valuables is the basis for the admission of the cultural valuables specified in it outside the customs territory of Ukraine. Export of cultural valuables without this certificate is prohibited.

The central executive body, which implements the state policy in the field of export, import and return of cultural valuables, enters into the single state information web portal “Single window for international trade” in the form of electronic documents certified by electronic digital signature, issued certificates of export (temporary export) of cultural valuables on the day of issuance of such certificates [31].

The certificate for the right to export (temporary export) of cultural valuables from the territory of Ukraine shall indicate (Annex B):

- name of the specially authorized state body for control over the export, import and return of cultural valuables, which issued the certificate;
- surname, name, patronymic of the applicant, name of the legal entity;
- nationality of the applicant;
- passport data of a citizen of Ukraine for travel abroad or other identity document;
- quantity and description of exported items;
- list of exported items;
- valuation of exported items (insurance evaluation);
- which country is exported to and the customs regime of export;
- the conclusion of the state examination of cultural valuables with the number and date of issue;
- validity of the certificate;
- position, surname and initials of the person who signed the certificate.

Now consider in more detail what should be stated in the documents submitted to obtain a certificate of the right of export (temporary export).

The document on insurance of cultural valuables (Annex C) is a civil law agreement between the insured and the insurer, which regulates their mutual obligations in accordance with the terms of a particular type of insurance. The basis of the insurance contract is the transfer and acceptance of risk. The Insurer undertakes to reimburse the Insured for the losses incurred in connection with the occurrence of the event stipulated in the contract. The contract is concluded on the basis of insurance rules.

Article 16 of the Law on Insurance establishes a list of conditions that must be reflected in the insurance contract [32]. According to Article 982 of the Civil Code [33] to the essential terms of the insurance contract also must be included subject of the insurance contract, the insured event, the amount of money within which the insurer is obliged to pay in the case of an insured event (sum insured), the amount of insurance payment and payment terms, contract term and other conditions determined by acts of civil legislation.

In our case of movement through the customs border of Ukraine of 4 coins, a contract of purchase and sale (Annex D) is the document confirming the ownership of cultural valuables by the private person Valentyn Sidorenko.

When moving cross the state border of Ukraine, the following documents are submitted to state bodies:

- certificate of the right to export (temporary export) (Annex B);
- list of cultural valuables that are exported (temporarily exported) from the territory of Ukraine (Annex E);
- power of attorney of the Kharkiv Private Numismatic Museum (Annex F);
- 4 customs declarations made for customs regime of temporary export for 4 different coins (Annexes G-J).

Thus, cross-border movement of cultural valuables in the export customs regime is not possible. For cross-border movement (temporary export) of cultural valuables, in particular 4 different coins - objects of numismatics, such documents as a certificate of the right to temporary export, a list of cultural valuables that are temporary exported and power of attorney for the person who takes out declarations for each object (since they are not identical) are submitted.

3.2. Declaration of the cultural valuables

As mentioned earlier, declarations must be submitted for temporary removal. In our work there are 4 declarations for each separate coin in the Annexes. These customs declarations (further - MD) are completed in the usual way, they contain a sufficient amount of information to complete the customs clearance of these coins in the declared customs regime of temporary export. Later we will consider in detail each box of the submitted customs declarations and provide our common analysis for all declarations together.

From the very beginning it should be noted that in our case when declaring cultural valuables such boxes of the MD-2 are not filled: 6, 12, 13, 16, 20, 27, 28, 39, 40, 41, 45, 46, 47, 48, 49, 51, 52, and 53.

Box 1 contains three subsections. The first subsection indicates a 2-digit literature code of the direction of movement of goods according to the classifier of types of declarations, which are defined in the order of the Ministry of Finance of Ukraine from 20.09.2012 №1011 (in our case EK) [34]. In the second subsection the code of the customs mode according to the classifier of the wished regime - 32 is specified. In the third subsection the type of the declaration according to the classifier of types of declarations is specified. The type of declaration is indicated in the form of a 2-digit literature code - AA (the declaration is completed in the usual way).

Box 2 “Sender / exporter” - contains information about the sender. When exporting (forwarding) goods, citizens shall indicate information about the sender (when forwarding) or a citizen who directly exports these goods outside the customs territory of Ukraine. In the upper right corner of the column indicates the alpha code of the country of destination of the sender in accordance with the Classifier of the world, successfully through the sign “/” - the tax number of the taxpayer. The location of the person and the identification number are also indicated. In our declarations there is the following information: UA / 1023456988; Kharkiv Private Numismatic Museum (Kharkiv, 30 / 7b Vatutina Street).

Box 3 indicates information on the number of completed forms MD-2 and MD-3 (additional sheets). It has two subsections: the first indicates the serial number of the set, the second the total number of sets (1/1).

In box 4 “specification” indicates the number of attached to the MD sets of additions, in our case, additions and specifications are not used, so 0/0 is written.

Box 5 indicates the number of goods declared in the MD. The number of goods must correspond to the number of columns 31 MD filled (1).

Box 7 indicates the serial number of the customs declaration provided by the declarant – 7502, 7503, 7504, 7505.

Box 8 indicates information about the recipient. We use the general rules for filling in the MD column, which contain about persons (similar to column 2). In our case: IT / 325678005225, National Archaeological Museum of Naples, 81035, Piazza Museo, 19.

Box 9 indicates information about the person (resident) who concluded the foreign economic contract. In our declarations, the graph is similar to column 2.

Box 10 is unrequired. By the Convention on the simplification of formalities, vbox 10 is to be completed by agreement [35].

Box 11 has two subsections. In the first subdivision of the box according to the classification of countries of the world the literary code of the country of location of the person whose data are specified in box 2 MD is specified, the second subdivision of the box is not filled (UA).

Box 14 in our case will be similar to box 2.

Box 15 indicates the code and name of the country of departure (UA Ukraine).

Box 17 is filled in for export, in our case for temporary export (IT Italy).

Box 18 shall be filled in if the customs territory of Ukraine is moved. Box 18 indicates information about the vehicle (AX7201PB).

In box 19 the information about containers is filled in, we do not have them therefore there is 0 in the box.

Box 21 indicates information on the vehicle on which the customs border of Ukraine is crossed: AX7201 PB.

Box 22 contains two subsections. The left contains the literary currency code according to the classification of currencies, the right indicates the value of our coins (each of the coins will have its own value of 599, 500, 800, 2080, respectively; in USD).

Box 23 indicates the official exchange rate of hryvnia to foreign currency, indicated in the left subsection of MD box, set by the National Bank of Ukraine on the date of submission of the declaration for registration. In all four our cases, the exchange rate is 28,1958.

In the left subsection 25 the code of the vehicle on which crossing of customs border (30-car) is carried out is put down.

In the left subdivision of box 26 the code of the vehicle on which the goods are directly presented at the customs office of destination shall be affixed, the right subdivision of the box shall not be filled in (30).

The name of customs (Volyn customs) and pass code (UA205020) are indicated in box 29 in accordance with the Classifier of customs authorities [36].

Box 30 indicates information about the customs control zone in which the declared goods are located (100-001-1-1).

In box 31, each type of information, denoted by Arabic numerals, begins with a new line indicating the serial number. Number 1 indicates the name and the usual trade description, which agrees to identify and classify the goods in accordance with the UCG FEA (each declaration describes one specific coin). Number 2 is filled in if the column 6 CD is filled in (in our case it is not). Number 3 indicates information about the container, if in column 19 is indicated “0”, then “0” is also marked here.

In box 32 the serial number of the goods declared in box 31 of MD is put down. The right section of the box is not filled.

Box 33 indicates the UCG FEA code (9705000000).

In the left subsection of box 34 the code of the country of origin of goods (UA) is indicated according to the classification of countries.

Box 35 indicates the gross weight (in kilograms) of the goods (for each coin its own weight - 20.47 g, 4.5 g, 13.16 g, 3.3 g).

In box 36, there is digital code of tax benefits in accordance with the Classifier of exemptions from customs duties (509 - temporary export: goods, commercial vehicles, which are temporarily exported outside the customs territory of Ukraine).

In box 37, there is the code of the procedure for moving goods in accordance with the declared customs regime. In the first subsection a 4-digit code is affixed, the first two digits of which are the code of the customs regime (according to the classifier of regimes), the next two digits are the code of the previous customs regime. If the previous customs regime is absent, the third and fourth digits of the code are affixed “00” (in our case 3200). In the second subsection of the box is affixed a 4-digit code, the first 2 characters - the literature code of the features of movement of goods, the next two characters - the digital code of additional features of movement of goods according to the classifier of features of movement of goods (ZZ00).

Box 38 indicates the weight of the goods without any packaging (each coin has its own weight).

Box 42 with an accuracy of four characters in the fractional part shows the invoice value of the goods in the currency in which the invoices or other documents that determine the value of the goods (for each coin its value according to the documents).

The left subsection 43 indicates the serial number of the method of determining the customs value used (1).

Box 44 provides information on the documents required for customs control and customs clearance of goods. In our example, the following documents are listed in the declarations:

- ✓ 3007 - a document confirming the cost of transportation of goods;
- ✓ 3008 - a document confirming the cost of insurance;
- ✓ 5100 - certificate of the right to export (temporary export) of cultural valuables.

Box 50 shall be filled in if the customs territory of Ukraine is moved. Here is information about the carrier (Valentyn Sidorenko, phone +380965442388, passport series TT4563, date of issue September 14, 1986).

Box 54 indicates the data on the location of the person whose information is indicated in box 14 of the MD-2 and the individual who directly drew up the MD-2: surname, initials, registration number of the taxpayer's account card or series and passport number and personal signature (Kharkiv Private Numismatic Museum, 61019, Kharkiv, 30 / 7b Vatutina Street; Valentyn Sidorenko).

So, it should be noted that the declaration of cultural valuables has its own characteristics: boxes on customs duties in this situation will not be filled, because cultural valuables are not subject to customs duties; cultural valuables have 509 preference. Particular attention should be paid to box 44 "Documents and certificates submitted", in case of temporary movement, and for any movement of cultural valuables it is necessary to submit a certificate of the right to export (temporary export) of cultural valuables (5100).

3.3. Analysis of the customs control of cultural valuables movement cross-border the customs border of Ukraine

When exporting coins in the regime of temporary export, customs control begins from the moment of their presentation for customs clearance and declaration in the prescribed manner. Cultural valuables are under customs control from the moment of its beginning until the end of customs clearance in accordance with the declared customs regime.

4 coins were declared for customs control, including: 1 copper coin of the Russian Empire of 1840 “2 копейки серебромъ”; 1 silver coin of the Roman Empire “Roman silver denarius” in 286 BC; 1 bronze with a silver coating “tetradrhma” of Ancient Greece in 550 BC; 1 gold coin of France in 1854 “10 francs (A, BB)”. The code of these numismatic objects according to UCG FEA - 9705 00 00 00. The sender is the Kharkiv private numismatic museum, represented by Valentyn Sidorenko (Kharkiv, 61019, Kharkiv, Vatutina Street, 30 / 7b). The recipient is the National Archaeological Museum of Naples (80135, Naples, Piazza Museo, 19). According to the contract of sale and insurance contract, the price of coins is 3979 USD (in the currency of Ukraine 112191.08 UAH).

Cultural valuables were moved in the vehicle together with the person Valentyn Sidorenko movements were carried out through the Volyn customs, the code of which is UA205020. The cultural valuables presented in the declaration were moved by a car with registration numbers AX7201PB. Cultural valuables are moved in the mode of temporary export for the exhibition.

At the request of the official of the checkpoint UA205020 Volyn customs of the State Customs Service (box 29 MD), the carrier of coins provided accompanying documents (box 44 MD), namely the contract of sale №126 from 29.02.2019, power of attorney from 31.09.2020 and a certificate of the right to export (temporary export) №133 from 21.10.2020, namely the contract of sale №126 from 29.02.2019, which confirms the value of these coins.

For customs control of cultural valuables, in this case 1 copper coin of the Russian Empire in 1840 “2 копейки серебромъ”; 1 silver coin of the Roman Empire

“Roman silver denarius” of 286 BC; 1 bronze and silver-plated “tetradrhma” of Ancient Greece 550 BC; and 1 gold coin of France in 1854 “10 francs” (A, BB) the following documents were submitted:

- 4 declarations of the MD-2 form № UA100392 / 2020/003431, UA100392 / 2020/003432, UA100392 / 2020/003433, UA100392 / 2020/003434 (annexes G-J);
- coin purchase and sale agreement (proof of value) №126 dated February 29, 2019 (annex D);
- insurance contract № MIM / 368/22/135 dated September 30, 2020 (annex C);
- power of attorney of the Kharkiv Private Numismatic Museum dated August 30, 2020 (Annex F);
- certificate for the right to export (temporary export) of cultural valuables from the territory of №133 dated October 21, 2020 (Annex B);
- list of cultural valuables that are temporarily exported from the territory of Ukraine (issued to the certificate of the right of temporary export №133 of October 21, 2020) (Annex E).

At the first stage of customs control of numismatics objects there is verification of the information specified by the declarant in the MD-2 and check of provided complete package of documents required for customs control of cultural valuables. According to the results of the inspection, the stamp “Under customs control” is affixed. Then the date and time of submission of the customs declaration is fixed.

In our case customs inspector did not find any special sanctions applied to the individual - Valentyn Sidorenko, who was entrusted with the relocation of numismatic objects by the power of attorney of the Kharkiv Private Numismatic Museum dated August 30, 2020.

The presence of a certificate for the right of temporary export issued by the State Customs Service for the movement of cultural valuables cross the state border of Ukraine was checked.

The inspector compared the presence of all numismatics objects, which are declared in the list of cultural valuables, which are temporarily exported from the

territory of Ukraine. During the inspection, it was established that the coins, namely 1 copper coin of the Russian Empire in 1840 “2 копейки серебромъ”; 1 silver coin of the Roman Empire “Roman silver denarius” in 286 BC; 1 bronze with a silver coating “tetradrhma” of Ancient Greece in 550 BC; 1 gold coin of France in 1854 “10 francs” (A, BB) were included in the list of temporarily exported from the territory of Ukraine cultural valuables.

It is important during customs control to check the customs declaration and documents. During control, the correctness and availability of the submitted data documents were identified.

Hence, it can be concluded that when submitting documents for the cross-border of cultural valuables, it is necessary to have a certificate of export (temporary export), the document confirming ownership and the existence of insurance, as well as the presence of the state examination.

CONCLUSIONS AND RECOMMENDATIONS

Under cultural valuables on the territory of Ukraine understood objects of material and spiritual culture that have artistic, historical, ethnographic and scientific significance and are subject to preservation, reproduction and protection in accordance with the legislation of Ukraine. According to the UNESCO Convention on the Means of Prohibiting and Preventing the illicit Import, Export and Transfer of Ownership of Cultural Property of November 14, 1970, cultural valuables defined as property of a religious or secular nature that is considered by each State to be of archaeological, prehistoric period, history, literature, art and science.

Despite slight differences in the interpretation of cultural valuables, classification of cultural values under Ukrainian and international law has many common features, but it should be noted that it has minor differences due to the special policy of particular country to its cultural valuables.

Some of the most important world documents governing the issue on cultural valuables are as following: the recommendations of UNESCO, which defines the principles of international regulation of archaeological excavations; UNESCO recommendations on measures to prohibit and prevent the illegal export, import and transfer of ownership of cultural valuables; UNESCO Convention on Measures to Prohibit and Prevent the Illicit Export, Import and Transfer of Ownership of Cultural Valuables; EU Council resolution on the export of cultural goods; EU Council Directive on the return of cultural objects illegally removed from the territory of a Member State; CIS agreement on export and import of cultural valuables; Agreement on cooperation of the CIS member states in combating the decomposition of cultural valuables and ensuring their return.

Ukraine suffered enormous on cultural valuables losses during its centuries-long history, that is why international cooperation in the field of protection of cultural values is of particular importance in Ukraine. International community has accumulated important experience of cooperation in preventing the theft and misappropriation of cultural valuables, combating illicit trafficking in it, as well as

facilitating the return and return of national cultural property to countries of origin. Therefore, it creates preconditions for Ukrainian experts and authorities to find ways to deepen integration into the world and European cultural process in order to reach new compromises and a real physical return to the countries of origin of outstanding cultural values that they lost in different historical circumstances. Currently Ukraine is trying to protect its cultural valuables.

In line with Ukrainian Classification of Goods of Foreign Economic Activity (UCGFEA), cultural values are presented in a separate group 97 “Works of art, collectibles or antiques”.

This paper is focused primarily on the objects of numismatics that include individual coins, including ingots, coins; coin finds; materials and tools of coin production; weights for weighing individual groups of coins, medals, tokens, badges, seals, written sources, and paper banknotes.

In the result of the analysis the range of cultural valuables, namely the objects of numismatics, we concluded that, in general, antique coins are classified by material of manufacture, condition of preservation, uniqueness of issue and country of origin. Since classification of coins by country of origin is quite extensive, our attention was paid to the ancient Greece, Roman and Russian empires, and France, to the countries which have their own coins classification.

Four samples of coins of different periods and from different countries were selected as objects for identification: Russian Empire coin “2 копейки серебромъ” of 1840; Roman silver dinar (286 years BC); ancient Greek tetradrhma; and 10 Francs (A, BB) 1854.

For numismatic objects identification for customs purposes we suggested appropriate criteria, methods and tools. Among criteria for numismatic objects identification have to be highlighted appearance (large-scale photo of cultural value), name, coin size and shape, coin weight, material of manufacture, the state of coins preservation, the nature of the image on the obverse, reverse and band, the presence of any marks and/or special marks.

It was found in the result of identification of 4 coin samples that all coins belong to cultural valuables. As regards Roman silver dinar, it should be noted that the coin was made in 286 BC, so it has very visible cracks, abrasions and traces of corrosion (because the coin is made from silver). One of the interesting examples is the ancient Greek tetradrachma because its distinguishing features that are not only the age and excellent condition, but also, unlike other coins, its thickness that is much wider. Paying attention to the example of the French coin, it should be noted that the age of this coin is 166 years, and unlike other samples, it is made of pure gold. Therefore, in the result of samples #1-4 identification, it was found that declared coins correspond to those given in the list of cultural valuables for temporary export submitted by the declarant.

In order to export or temporarily export cultural values from the territory of Ukraine, it is necessary to determine whether the items planned for export or temporary export from the territory of Ukraine are really cultural valuables.

Despite the fact, that according to Ukrainian legislation it is prohibited to export from the territory of Ukraine cultural valuables included in the State Register of National Cultural Heritage, in the National Archival Fund, and in the Museum Fund of Ukraine, it is allowed to move them temporarily from the territory of Ukraine for exhibition, restoration or scientific expert examination on the basis of a certificate of the right to export (temporary export) of cultural valuables in accordance with the Law of Ukraine “On Export, Import and Return of Cultural Valuables” and by agreement from the Ministry of Culture and Information Policy of Ukraine (for cultural values entered in the State Register of National Cultural Heritage and / or included in the Museum Fund of Ukraine) or Ukrainian State Archive (for cultural valuables included in the National Archival Fund).

In the modern practice of cross-border movement of cultural valuables, the following customs regimes are used: export, import and transit. It should be noted that the transfer of cultural valuables are prohibited; upon import, export and transit, a customs declaration and a certificate of the right to export (import) must be

submitted. When importing cultural valuables in the form of coins into the territory of Ukraine, they are not subject to taxes.

For cross-border movement for temporary export of cultural valuables, in particular coins, which are the objects of numismatics, such documents as a certificate of the right to temporary export, a list of cultural valuables that are temporary exported and power of attorney for the person who takes out declarations for each object (if they are not identical) together with customs declarations must be submitted. For declaring cultural valuables some boxes of the customs declaration don't have to be filled in, and some, on the contrary, should be filled in. For example, box 47 "Calculation of payments" in the case of cultural valuables is not filled in because they are not subject to duty. Box 50 "Principal" on the contrary is filled in, because the declaration is in the customs regime of temporary export (in the case of exports and imports, it is not filled). Also when declaring cultural valuables in the regime of temporary export, preference 509 "temporary export: goods, commercial vehicles, which are temporarily exported outside the customs territory of Ukraine" shall be indicated. In box 44 "Submitted documents and certificates" it is obligatory to indicate document №5100 "certificate of the right to export (temporary export) of cultural valuables". So, the declaration of cultural valuables has its own characteristics.

For customs control of 1 copper coin of the Russian Empire of 1840 "2 копейки серебромъ"; 1 silver coin of the Roman Empire "Roman silver denarius" of 286 BC; 1 bronze and silver-plated "tetradrhma" of Ancient Greece 550 BC; and 1 gold coin of France of 1854 "10 francs" (A, BB) following documents were submitted: declarations of the MD-2 form № UA100392 / 2020/003431, UA100392 / 2020/003432, UA100392 / 2020/003433, UA100392 / 2020/003434; coin purchase and sale agreement (proof of value) №126 dated February 29, 2019; insurance contract № MIM / 368/22/135 dated September 30, 2020; power of attorney of the Kharkiv Private Numismatic Museum dated August 30, 2020; certificate for the right to export (temporary export) of cultural valuables from the territory of №133 dated October 21, 2020; and the list of cultural valuables that are temporarily exported

from the territory of Ukraine (issued to the certificate of the right of temporary export №133 of October 21, 2020).

Based on the study, following recommendations were developed:

- the Ministry of Culture and Information Policy of Ukraine has to increase the number of executive bodies that issue permits for the export and temporary export of cultural valuables;
- the customs laboratories of the State Customs Service of Ukraine has to take into account and use in the practical activity suggested criteria, methods and tools for coins identification since they can be used in the expert examination of numismatics for customs purposes to prevent violations of customs regulations;
- the Government of Ukraine should continue to work in the way of legislation adaptation to European legislation and improvement of national regulations and permits on movement of cultural valuables.

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Legislation on global protection of cultural valuables

Name and year of signing (acceptance) of the international document	Description of the international document
UNESCO Recommendation on International Principles Applicable to Archaeological Excavations of 5 December 1956	This document states the international principles of protection of archaeological excavations, and states that it refers to them [7].
UNESCO Recommendation of 19 November 1964 on Measures to Prohibit and Prevent the Illicit Export, Import and Transfer of Ownership of Cultural Valuables	The first special document on the protection of cultural valuables. In particular, Section II of the Recommendation contains general principles according to which the import of cultural property may be permitted only after the objections to these values have been removed by the competent authorities of the State from which they are exported (paragraph 4). Accordingly, any export, import or transfer of ownership of cultural property in violation of rules adopted by the state should be considered illegal (paragraph 7). The Recommendation states that States Parties, cultural services, museums and other competent institutions should cooperate to ensure or facilitate restitution and return to the rightful owner or to the country from which the cultural property has been illegally exported. In this case, restitution or return of cultural property must be carried out in accordance with the current legislation of the country in whose territory they are located (paragraph 16) [8].
UNESCO Convention of 14 November 1970 on Measures to Prohibit and Prevent the Illicit Import, Export and Transfer of Ownership of Cultural Valuables	The Convention includes the recommendations mentioned earlier. The UNESCO Convention on Measures to Prohibit and Prevent the Illicit Import, Export and Transfer of Ownership of Cultural Valuables of 14 November 1970 included recommendations relating to a previously signed instrument. The Convention is the first thorough international legal act on this issue, which reflects the trends of world public opinion on this issue and focuses on the difficult compromise between developed and developing countries. The paramount importance of this convention is that it was not only a deeply innovative document with a fundamental theoretical elaboration of the problem, but which at the same time became binding on the member states. As of 2013, 123 countries are parties to the convention, of which 75 have ratified it. In particular, the convention was ratified by Ukraine in 1988. Article 1 provides a fairly detailed list of cultural values, which is covered by its action and includes 11 categories. At the same time, for the first time, it clearly defines the cultural values that legally constitute the cultural heritage of each state. These include, in particular, the Convention: a) cultural property created in the territory of a State by both its nationals and foreign nationals or stateless persons; b) cultural property found in the national territory; c) cultural property acquired by scientific expeditions with the consent of the competent authorities of the country from which the property originates; d) cultural property resulting from voluntary exchanges; e) cultural

Name and year of signing (acceptance) of the international document	Description of the international document
	property received as a gift or lawfully acquired with the consent of the competent authorities of the country of origin (art. 4). Also, according to Art. 11 of the Convention, illegal export and transfer of ownership of cultural property, which are a direct or indirect result of the occupation of the country by a foreign state, are illegal.
Council Regulation № 3911/92 on the export of cultural goods of 9 December 1992	It was established that the export of cultural property may be carried out only on the basis of a license issued by the competent authority. The appendix to this act contains a list of cultural valuables to which the requirements of the resolution apply [9].
Council Directive №93 / 7 on the return of cultural objects unlawfully removed from the territory of a Member State of 15 March 1993	Its purpose is to ensure the return of cultural objects which are classified under national law as "national treasures" and have artistic, historical or archaeological value and fall into one of the categories listed in the annex to the directive, or do not fall under certain categories, but are an integral part of public collections included in the description of museums, archives, libraries. The Directive applies when items have been removed from the territory of an EEC Member State illegally, ie in violation of applicable law, or if they have not been returned after the expiry of the period for which they were temporarily removed on legal grounds, or if such conditions have been part 2, paragraph 1). It should be noted that for the application of this Directive, Member States may classify a certain cultural object as a national heritage, even after that object has been removed from their territory [10].
CIS Agreement on the Export and Import of Cultural Valuables of September 28, 2001	It defines cultural values, which, in accordance with Article 1, include values of a religious or secular nature or their collections, which are considered by each of the States Parties as having significance for the history, culture, art, science and subject to the legislation of the States Parties on the export and import of cultural property. The agreement regulates the transportation of items cross the customs border of the state: such export is possible only with a special permit, and the values are subject to mandatory declaration. The measures provided for in this agreement are designed to prevent the illegal export of cultural valuables from the territories of the CIS countries [11].
Agreement on Cooperation of the CIS Member States in Combating the Theft of Cultural Valuables and Ensuring Their Return dated October 5, 2007	Ukraine ratified the agreement on April 18, 2013 with a reservation on the Ukrainian side's compliance with its obligations to harmonize within the CIS national legislation in the field of combating theft and return of cultural property, as well as to implement measures agreed within the CIS to implement universal provisions. The agreement confirms the obligation of member states to take all possible measures to prevent theft, illegal sale, acquisition and export of cultural property, as well as illegal archaeological excavations, to maintain a special register of stolen cultural objects with their detailed description, to inform the competent authorities of theft [12].



State Customs Service for the movement of cultural valuables across the state border
of Ukraine

CERTIFICATE

№133

for the right to export (temporary export) of cultural valuables from the territory of
Ukraine

1. Applicant: Valentyn Sidorenko.
2. Nationality: Ukraine.
3. Passport data of a citizen of Ukraine (series, number, date of issue) or other identity document: TT4563, date of issue September 14, 1986.
4. Quantity (in words), description (indicating the name, material used, size, date of execution) of the exported items: four: 1 copper coin of the Russian Empire of 1840 “2 копейки серебромъ”; 1 silver coin of the Roman Empire “Roman silver denarius” in 286 BC; 1 bronze with a silver coating “tetradrhma” of Ancient Greece in 550 BC; 1 gold coin of France in 1854 "10 francs(A, BB)".
5. List of exported items: four coins.
6. Evaluation of exported items (insurance evaluation): 4377 USD (four thousand three hundred seventy-seven USD).
7. Where items are exported (temporarily exported) and the purpose of export: Italy. exhibition of antique coins.
8. Basis: conclusion of expert.

Published in Kyiv on October 21, 2020. Valid until February 28, 2021.

Commissioner of the State Service for Control over the Movement of Cultural
Valuables Across the State Border of Ukraine at the Main Department of Culture and
Arts of Ukraine



Contract № МІМ/368/22/135

place of laying	Kiev	date of laying	September 30, 2020
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This Voluntary Property Insurance Agreement (further referred to as the Agreement) is concluded on the basis of the AB series license №547138 for the right to conduct insurance activities in the form of voluntary property insurance (except for rail, land, air, water transport, cargo and luggage). Commission for Regulation of Financial Services Markets of Ukraine on November 25, 2010, license GAV 547138 for insurance activities in the form of voluntary property insurance against fire and natural disasters, issued by the State Commission for Regulation of Financial Services Markets of Ukraine on November 25, 2010, in accordance with the Rules property insurance (other than provided for in paragraphs 5-9 of Article 6 of the Law of Ukraine “On Insurance”), registered by the National Commission for Insurance in the Financial Services Markets (Order №1174 of June 4, 2020), Rules of voluntary insurance against fire risks and natural disaster risks are registered x by the National Commission for State Regulation of Financial Services Markets (Order №2604 of 12 December 2019) (further - the Rules).

Insurer	Private Joint Stock Company "Insurance Company «AEGIS»		
in person	Deputy Chairman of the Board Sergiy Lovka	acting on the basis of	Powers of attorney from 21.09.2020
address, contacts	location – 04070, Kyiv, 12-a Ihorivska Street, phone / fax: (044) 256-66-78, USREOU identification code - 34809645, UA6138065500000778562200556765 in PJSC "Pravex-Bank", MFO-380838, telephones for provision notification of the occurrence of the insured event - (050) 414-89-89, Internet- http://www.sk_aegis.com.ua ; e-mail: info@sk_aegis.com.ua		
Insured	Kharkiv private numismatic museum		
in person	Valentyn Sidorenko		
address and contacts	phone: +380965442388, location: Kharkiv, Vatutina street 30 / 7b, e-mail: sidorenko@gmail.com, Identification number: 1023456988, account: 5569784423.		
hereinafter referred to jointly as the Parties, and separately as the Party, have concluded an Agreement on the following:			

The Insurer undertakes to pay insurance indemnity to the Insured or another person specified in the Contract by the Insured, in whose favor the Contract is concluded, and the Insured undertakes to pay insurance payments in due time and fulfill other conditions of the Contract			
1. Object of the contract			
property interests that do not contradict the Law of Ukraine related to the possession, use and disposal of property			
property description: 1 copper coin of the Russian Empire of 1840 “2 копѣйки серебромъ”; 1 silver coin of the Roman Empire “Roman silver denarius” in 286 BC; 1 bronze with a silver coating “tetradrhma” of Ancient Greece in 550 BC; 1 gold coin of France in 1854 “10 francs(A, BB)”			
2. Beneficiary		Kharkiv private numismatic museum	
in person		Valentyn Sidorenko	
address and contacts		phone: +380965442388, location: Kharkiv, Vatutina street 30 / 7b, e-mail: sidorenko@gmail.com, Identification number: 1023456988, account: 5569784423.	
If in section 2 of the Agreement the information on the Beneficiary is not specified (section 2 is not filled in), then the Beneficiary is the Insured			
3. Insurance risks / insured events			
The insured events are the following events that took place during the term of the Agreement with the occurrence of which there is an obligation of the Insurer to pay the insurance indemnity (yes or no)			
№	Insurance risks/insured events		Yes or no Franchise, %
3.1.	Damage, destruction or loss of property due to fire risks		no --
3.2	Damage, destruction or loss of property due to the risks of natural disasters		no --
3.3	Damage, destruction or loss of property due to exposure to liquids from water, sewage, heating, fire protection systems		no --
3.4.	Damage, destruction or loss of property as a result of illegal actions of third parties		yes 0,0
3.5	Damage, destruction or loss of property due to other accidental events		no --
4. Total amount of insurance, dollars USA			4377
5. General insurance rate, %			
5.1. Insurance rate for insurance risks provided for in paragraphs 3.1.-3.2. Agreement, %			
5.2. Insurance rate for insurance risks provided for in paragraphs 3.3-3.5. Agreement, %			
6. Total insurance payment, dollars USA			
6.1. Insurance payment for insurance risks provided for in paragraphs 3.1.-3.2. Agreement, dollars USA			
6.2. Insurance payment for insurance risks provided for in paragraphs 3.3.-3.5. Agreement, dollars USA			
7. The order of payment of the insurance payment			
№	Insurance payment, dollars USA	Pay by (exclusively)	Insurance period (both dates inclusive)
7.1.	276,96	05.10.2020	30.09.2020-30.03.2021
8. Term of the Agreement		This Agreement shall enter into force upon receipt of the first insurance payment in full to the current account or cashier of the Insurer and shall be valid in accordance with the terms of Section 7 of the Agreement subject	

	to payment of insurance payments in the amount and terms specified in Section 7 of the Agreement	
9. Place of validity of the Agreement	defined in section 1 of the Agreement the place of permanent residence of the Property, which is located on the territory of Ukraine, except for the territory of the Autonomous Republic of Crimea, the territory of anti-terrorist operations, the temporarily occupied territory, the territory of hostilities, military activities, and the European Union	
10. The contract is concluded under the insurance program "Classic Plus" (yes or no); under the specified insurance program at performance of the Contract the conditions of insurance defined by the following conditions of the Contract do not operate and do not apply		no
11. Special conditions		
12. Signatures of Parties		
Insurer Sergiy Lovko		Insured Valentyn Sidorenko

ANNEX D

To the Regulations for the organization and holding of electronic exchange auctions for the sale of commemorative and antique coins, souvenirs and related products at the Universal Commodity Exchange “Coniract House UMOVII”
Money Circulation Department for Kyiv and Kyiv Region of the Money Circulation Department of the National Bank of Ukraine

The contract is registered

«29 02.2019 p. №126

CONTRACT №126

purchase and sale of commemorative and antique coins, souvenirs and related products

«29»February 2019

Kiev

The National Bank of Ukraine represented by the Head of the Money Circulation Department of Kyiv and Kyiv Region of the Money Circulation Department of the National Bank of Ukraine Stepan Prydorenko, acting on the basis of the Law of Ukraine “On the National Bank of Ukraine”, power of attorney of the National Bank for № 18- 0011/87443 (further - the Seller), on the one hand in the person of Valentyn Sidorenko (further - the Buyer), on the other hand, and the Universal Commodity Exchange “UICE Contract House”, in the person of the Executive Director Vira Dobrenko, who operates on the basis of the Charter (hereinafter - the Exchange), on the third party (hereinafter - the Parties, and each separately - the Party), in accordance with the Rules of Exchange Trading of the Universal Commodity Exchange “UICE Contract House” and the Regulations of the Universal Commodity Exchange UICE Home»electronic exchange auctions for the sale of commemorative and antique coins, souvenirs and related products (as amended) registered and approved on “20” February 2019), entered into this Agreement of purchase and sale of commemorative and antique coins (hereinafter the Agreement) as follows.

1.Object of the contract

According to the Agreement, the Buyer undertakes to pay the value of

commemorative and antique coins (coins) and the Commission's commission in the manner and under the conditions specified in this Agreement, and the Seller undertakes to transfer the Buyer's coins.

№, bulletin	Name of coins	Quantity	Coin selling price per unit (dollars USA)	Total cost of selling coins (dollars USA)
1023	coin of the Russian Empire of 1840 “2 копейки серебромъ”;	1	599	
1145	Roman silver denarius	1	500	
1896	Tetradrhma	1	800	
2014	10 francs 1854	1	2080	
				3979

2. Cost under the Agreement

2.1. The value of the coins under the Agreement is USD 3,979 (three thousand nine hundred and seventy-nine dollars USA), including VAT of USD 795.8. (seven hundred and ninety-five dollars USA eighty cents).

2.2. The Commission's commission fee under the Agreement is USD 397.9. (three hundred and ninety-seven dollars and ninety cents), including VAT of 79.58 dollars USA (seventy-nine dollars fifty-eight cents).

3. Conditions for obtaining coins

3.1. The Buyer receives the coins purchased at the auction after full payment of the value of the coins and the Commission's commission fee.

3.2. The Seller shall transfer such purchased coins to the Buyer not earlier than the next business day after receiving funds from the Exchange for all coins purchased by the Buyer. In order to receive coins at the Seller's cash desk, the Buyer legal entity must present a power of attorney to receive coins and a passport; Buyer - an individual - a passport.

4. Obligations of the Parties

4.1. *The buyer must:*

4.1.1. Within three working days from the date of signing this Agreement, transfer to the account of the Exchange the funds specified in p. 2.1., 2.2. Agreement. Total to pay 4376.9 dollars USA (four thousand three hundred seventy-six dollars ninety cents), including VAT 875.38 dollars USA (eight hundred and seventy-five dollars thirty-eight cents).

4.1.2. Issue a power of attorney to an authorized person to receive coins at the Seller's cash desk (if the Buyer is a legal entity).

4.2. The buyer has the right to:

4.2.1 Receive coins at the Seller's cash desk not earlier than the next business day after the Seller receives funds from the Exchange in the amount in accordance with clause 2.1. Agreement.

4.3. The exchange is obliged to:

4.3.1. After receipt of funds from the Buyer in the amount in accordance with item 2.1. and item 2.2. Of the Agreement, within the terms specified in clause 4.1.1. Agreement, transfer the amount of, in accordance with paragraph 2.1. Agreement, to the Seller within the next two working days.

4.3.2. Notify the Seller and the Buyer about the violation of the calculations provided for in clause 4.1.1. Agreement.

4.3.3. In case of violation of the terms of the Agreement, namely clause 4.1.1., To transfer to the Seller within two working days a deposit on the purchased lots, in the amount of 50% of the total sale of objects of sale under this Agreement, which is 1989.5 dollars USA (one thousand nine hundred and eighty-nine dollars fifty cents), including VAT 397.9 dollars USA (three hundred ninety-seven dollars ninety cents).

4.4. The Exchange has the right to:

4.4.1. Receive from the Buyer a commission in the amount according to p.2.2. Agreement.

4.5. The seller must:

4.5.1. Not earlier than the next business day after receiving funds from the Exchange in the amount in accordance with paragraph 2.1. Agreement, to transfer coins to the Buyer, at his request.

4.6. The seller has the right to:

4.6.1. 4.5.1. Not earlier than the next business day after receiving funds from the Exchange in the amount in accordance with paragraph 2.1. Agreement, to transfer coins to the Buyer, at his request.

5. Settlement procedure

5.1. The buyer in accordance with paragraph 4.1.1. The Agreement transfers funds for coins and commissions to the Exchange's account.

5.2. In case of non-payment or late payment of funds specified in paragraph 2.1. and item 2. of the Agreement, the Exchange transfers collateral on the purchased lots of the Buyer to the account of the Seller, according to item 4.3.3. Agreement, in the amount of 50% (fifty percent) of the deposit amount (collateral) for purchased lots.

6. Responsibilities of the parties

6.1. In case of non-payment, late payment and / or not in full by the Buyer to the account of the Exchange of funds provided for in paragraph 2.1. and item 2.2. Under the Agreement, the Exchange cancels the agreement, which notifies the Buyer and the Seller by providing notification letters. After that, the Exchange within two working days transfers to the Seller funds in the amount of 50% (fifty percent) of the amount of the deposit (collateral) on the purchased lots in accordance with paragraph 4.3.3. Agreement.

6.2. In case of untimely transfer of funds by the Exchange in accordance with the requirements of clause 4.3.3. Under the Agreement, the Exchange pays the Seller a penalty in the amount of 0.1% (zero as much as one tenth of one percent) of the late amount for each day of delay, but not more than double the discount rate of the National Bank of Ukraine (as of the date of payment). In case of delay of more than 30 days, an additional fine of 7% of the specified value is charged. Payment of the penalty does not release the Exchange from fulfillment of obligations under this Agreement.

7. Force majeure

7.1 The parties are released from liability for partial or complete non-performance of obligations under this agreement for a period of emergency, if such non-performance was the result of fire, natural disaster, war. In this case, the term of

performance of obligations under this agreement is extended for the duration of such circumstances.

7.2. A party that is unable to fulfill its obligations due to the extraordinary circumstances provided for in paragraph 7.1. of this Agreement, shall notify the other Party in writing within three working days from the occurrence of such circumstances. Failure to comply with this requirement does not entitle either Party to refer further to the above circumstances.

7.3. Proof of force majeure is a document issued by the relevant competent authority.

8. Settlement of Disputes

8.1. All disputes arising between the Buyer, the Seller and the Exchange under the Agreement are resolved by them through negotiations. In case the Parties have not reached a mutual agreement, these disputes shall be considered in accordance with the current legislation of Ukraine.

9. Term of the Agreement and other conditions

9.1. The Agreement shall enter into force upon signing and shall remain in force until the Parties have fully fulfilled their obligations.

9.2. The Seller does not reimburse the costs in case of termination of the Agreement due to non-performance or improper performance of obligations under the Agreement by the other Party.

9.3. The Agreement and its content are confidential and may not be announced or used by the Parties without the consent of the other Party.

9.4. The relations of the Parties, not provided by the Agreement, are regulated by the current legislation of Ukraine.

9.5. All changes to the Agreement are made during its validity in writing, by mutual agreement of the Parties and are an integral part thereof.

9.6. The Agreement is drawn up in the Ukrainian language in three copies (one copy for each of the Parties), which have the same legal force.

10. Location, payment details, signatures of the Parties

Seller:

National Bank of Ukraine: Location (legal entity registered as a value added tax payer) - 01601, Kyiv, st. Institutskaya 9: location of management - 04070, Kyiv, Kontraktova Ploshcha 26: bank code 300001: identification code 00264489: account 2356897410 opened with the National Bank of Ukraine: VAT registration certificate number 44369974: individual tax number – 0023102556.

Seller: Head of the Money Circulation Department for the City of Kyiv and Kyiv Region, Money Circulation Department of the National Bank of Ukraine:

Stepan Prydorenko

Buyer:

Location: Kharkiv, street Vatutina 30 / 7b. Identification code: 1023456988, account: 5569784423.

Buyer:

Valentyn Sidorenko

Exchange:

Universal Commodity Exchange “Contract House of the UICE”: Location of the legal entity: 04070, Kyiv, st. Mezhyhirska 1: account - 26004272335 opened in PJSC “Raiffeisen Bank Aval”, Kyiv: bank code 380805: Identification code 31813611: VAT registration certificate number 38273368: individual tax number - 318136126565.

Exchange:

Executive Director of the Universal Exchange “UICE Contract House”:

Vira Dobrenko

ANNEX E

Instruction on the procedure for registration of the right to export (temporary export) of cultural valuables and control over their movement across the state border of Ukraine (Order of the Ministry of Culture and Arts of Ukraine №258 of 22.04.2002)

LIST

cultural valuables that are exported, are temporarily exported from the territory of Ukraine

Name and surname of applicant: Valentyn Sidorenko.

Nationality: Ukraine.

Passport (series, number, date of issue) or other identity document: TT4563, date of issue September 14, 1986.

№	Country	Name	Manufacturing time	Raw materials. technical	Size	Estimated cost, USD	Notes
1	Russian Empire	“2 копѣйки серебромъ”	1840	cooper	diameter 33.0 mm; weight 20.47 gr	599	-
2	Roman Empire	Roman silver denarius	286 BC	silver	diameter 17.0 mm; weight 4.5 gr	500	-
3	Ancient Greece	tetradrahma	550 BC	bronze with silver coating	diameter 30.0 mm; weight 13.16 gr	800	-
4	France	10 francs	1854	gold	diameter 18.8 mm; weight 3.22 gr	2080	-

Applicant _____
services
(signature)
Valentyn Sidorenko

A place for
stamp
Ukraine

State Commissioner
movement control of cultural
valuables across the state border of

(signature)
Boris Ignatenko

To the certificate № 133 dated October 21, 2020.

Kharkiv private numismatic museum

61019, Ukraine, Kharkiv,

Vatutina Street, 30 / 7b

POWER OF ATTORNEY

Kharkiv “31” August 2020

With this power of attorney, the Kharkiv Private Numismatic Museum, on behalf of the director Semyon Fedorenko, acting on the basis of the Statute, authorizes Valentyn Sidorenko (passport series TT 4563, issued September 4, 1986) to move antique coins owned by the museum (1 copper coin of the Russian Empire of 1840 “2 копейки серебромъ”; 1 silver coin of the Roman Empire “Roman silver denarius” in 286 BC; 1 bronze with a silver coating “tetradrhma” of Ancient Greece in 550 BC; 1 gold coin of France in 1854 “10 francs” (A, BB)) to the National Archaeological Museum Naples for the purpose of the exhibition.

Transfer of authority under this power of attorney to third parties is not allowed.

This power of attorney is issued for a period of 6 months.

Signature of the representative Valentyn Sidorenko

attest.

Director

Semyon Fedorenko

УКРАЇНА		(форма МД-2)		1. ДЕКЛАРАЦІЯ	
2. Водійський експортер		№ UA/1023456988		32 AA	
3. Харківський приватний нумізматичний музей		61019, м.Харків, вул. Ватутіна, 30/76		4. Вид. спец.	
5. UA11023456988		6. 0/0		7. Довідковий номер	
8. Національний архіологічний музей Неаполя		80135, м.Неаполь, Piazza Museo, 19		9. Особа, відповідальна за фінансове врегулювання	
000/0000/000000		UA11023456988		10. Країна походження	
14. Харківський приватний нумізматичний музей		61019, м.Харків, вул. Ватутіна, 30/76		11. Країна призначення	
UA11023456988		IT, Italya		12. Статус	
18. AX7201PB		0		13. Код країни призначення	
21. AX7201PB		UA		14. Код країни походження	
25. 30		30		15. Код країни походження	
27. 100-001-1-1		100-001-1-1		16. Код країни походження	
29. 1		1		17. Код країни походження	
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185. 1		1		95. Код країни походження	

УКРАЇНА (форма МД-2)		1 ДЕКЛАРАЦІЯ	
Примірник для країни відправлення/експорту	2 Відправник/Експортер № UA1023456988 Харківський приватний нумізматичний музей 61019, м.Харків, вул. Ватутіна, 30/76	32 ЕК	32 AA
	8 Осередковий № UA11023456988 Национальний архіологічний музей Неаполя 80135, м.Неаполь, Piazza Museo, 19	3 Форма 1 1	4 Вид, спец. 0/0
	14 Декларант/Продавець № UA1023456988 Харківський приватний нумізматичний музей 61019, м.Харків, вул. Ватутіна, 30/76	5 Всього т-ів 1	6 Всього місць 0
	18 Ідентифікація і країна реєстрації транспортного засобу при відправленні/привізї	7 Довідковий номер №7503	9 Особа, відповідальна за фінансове врегулювання UA1023456988
	20 Умови поставки	10 Країна походження України	11 Тип, країна/країна виробн. UA
	22 Валюта та зазначена сума за документом	12 Вартість про вартість 500.00	13 ССР
	24 Характер угоди	15 Країна відправлення/експорту Україна	16 Країна призначення IT, Італія
	26 Статистична вартість	17 Код країни походження IT	18 Код країни призначення IT
	29 Митний орган вибуття/входу UA205020	19 Код	20 Умови поставки
	31 Валюта митної та опис товару	32 Товар 1(1)	33 Код товару 9705000000
31 Валюта митної та опис товару		34 Код країни походження UA	35 Вартість брутто (кг) 0.1045
32 Валюта митної та опис товару		36 Вартість нетто (кг) 0.0045	37 ПРОЦЕДУРА ZZ00
33 Код товару 9705000000		38 Вартість нетто (кг) 0.0045	39 Кабога
34 Код країни походження UA		40 Загальна декларация/Потребный документ	41 Податковий оклад/вимоги
35 Вартість брутто (кг) 0.1045		42 Ціна товару 500.0000	43 Код МВБ 1
36 Вартість нетто (кг) 0.0045		44 Додаткова інформація/По дані документи/Ідентифікація/Ідентифікація/Ідентифікація	45 Корегування
37 ПРОЦЕДУРА ZZ00		46 Статистична вартість	47 Нарощування платіжника
38 Вартість нетто (кг) 0.0045		48 Вартість розрахунків	49 Резюме/Ісходный документ
39 Кабога		50 Принципиал №	51 Перевізник/країна митного органу (і країна) транзитного органу
40 Загальна декларация/Потребный документ		52 Принципиал №	53 Митний орган (і країна) призначення
41 Податковий оклад/вимоги		53 Митний орган (і країна) призначення	54 Митний орган (і країна) призначення
42 Ціна товару 500.0000		54 Митний орган (і країна) призначення	55 Митний орган (і країна) призначення
43 Код МВБ 1		55 Митний орган (і країна) призначення	56 Митний орган (і країна) призначення
44 Додаткова інформація/По дані документи/Ідентифікація/Ідентифікація/Ідентифікація		56 Митний орган (і країна) призначення	57 Митний орган (і країна) призначення
45 Корегування		57 Митний орган (і країна) призначення	58 Митний орган (і країна) призначення
46 Статистична вартість		58 Митний орган (і країна) призначення	59 Митний орган (і країна) призначення
47 Нарощування платіжника		59 Митний орган (і країна) призначення	60 Митний орган (і країна) призначення
48 Вартість розрахунків		60 Митний орган (і країна) призначення	61 Митний орган (і країна) призначення
49 Резюме/Ісходный документ		61 Митний орган (і країна) призначення	62 Митний орган (і країна) призначення
50 Принципиал №		62 Митний орган (і країна) призначення	63 Митний орган (і країна) призначення
51 Перевізник/країна митного органу (і країна) транзитного органу		63 Митний орган (і країна) призначення	64 Митний орган (і країна) призначення
52 Принципиал №		64 Митний орган (і країна) призначення	65 Митний орган (і країна) призначення
53 Митний орган (і країна) призначення		65 Митний орган (і країна) призначення	66 Митний орган (і країна) призначення
54 Митний орган (і країна) призначення		66 Митний орган (і країна) призначення	67 Митний орган (і країна) призначення
55 Митний орган (і країна) призначення		67 Митний орган (і країна) призначення	68 Митний орган (і країна) призначення
56 Митний орган (і країна) призначення		68 Митний орган (і країна) призначення	69 Митний орган (і країна) призначення
57 Митний орган (і країна) призначення		69 Митний орган (і країна) призначення	70 Митний орган (і країна) призначення
58 Митний орган (і країна) призначення		70 Митний орган (і країна) призначення	71 Митний орган (і країна) призначення
59 Митний орган (і країна) призначення		71 Митний орган (і країна) призначення	72 Митний орган (і країна) призначення
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61 Митний орган (і країна) призначення		73 Митний орган (і країна) призначення	74 Митний орган (і країна) призначення
62 Митний орган (і країна) призначення		74 Митний орган (і країна) призначення	75 Митний орган (і країна) призначення
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65 Митний орган (і країна) призначення		77 Митний орган (і країна) призначення	78 Митний орган (і країна) призначення
66 Митний орган (і країна) призначення		78 Митний орган (і країна) призначення	79 Митний орган (і країна) призначення
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Страница 1

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УКРАЇНА (форма МД-2)		1 6		2 Виробник/Експортер № UA1023456988 Харківський приватний нумізматичний музей		1 ДЕКЛАРАЦІЯ ЕК 32 AA		А. Митний орган ВІДПРАВЛЕННЯ ЕКСПОРТУ/ПРИЗНАЧЕННЯ	
61019, м.Харків, вул. Ватутіна, 30/76		UA11023456988		IT32567800525		9 Особа, відповідальна за фінансове врегулювання UA1023456988 Харківський приватний нумізматичний музей 61019, м.Харків, вул.Ватутіна, 30/76 UA1023456988		7 Давальний номер №7505	
8 Одержувач № IT32567800525 Національний архіологічний музей Неаполя 80135, м.Неаполь, Piazza Museo, 19		000/0000/000000		10 Країна перш. транзит. складу UA		11 Тип: країна виробн. UA		12 Відомості про вартість	
14 Декларант/Продавець № UA1023456988 Харківський приватний нумізматичний музей 61019, м.Харків, вул.Ватутіна, 30/76		15 Країна відправлення експорту Україна		16 Країна призначення IT, Італія		17 Код країни призначення IT		18 Код країни призначення IT	
18 Ідентифікація країни реєстрації транзит. засобу при відправленні/виробн. UA11023456988		19 Код 0		20 Умови поставки		21 Валюта та зазначена сума за рахунком USD 2080.00		22 Курс валют 28,196	
21 Ідентифікація країни реєстрації активного транспортного засобу на кордоні UA7201PB		25 Вид транспорту на кордоні 30		27 Місце навантаження/розвантаження UA		28 Фінансові та банківські відомості		29 Характер угоди 21 USD	
29 Митний орган вибачу/в'їзду UA205020		30 Місце навантаження/розвантаження 100-001-1-1		31 Вантажні місця та опис товарів		32 Товар 1(1) № 9705000000		33 Код товару 0	
1.1 монета Франції 1854 року "10 франків", матеріал: золото		34 Код країни походж. UA		35 Вара бруцто (кг) 0,1045		36 Вара нетто (кг) 0,0045		37 ПРЦЕДУРА 3200 ZZ00	
2. 3.0		38 Код країни походж. UA		39 Код країни походж. 509		40 Загальна декларация (Попередній документ)		41 Код країни походж. 509	
44 Додаткова інформація/Подає документи/Гарантія/Інші документи		3007 126 29.02.2019		3008 368/22/135 30.09.2020		3009 5100 133 21.10.2020		42 Ціна товару 2080.0000	
47 Нарядження/платіж		Вид		Основа нарахування		Ставка		Сума	
48 Відстрочення/платіж		В		ПОДРОБІЦІ РОЗРАХУНКІВ		49 Розрахунок/платіж		45 Корисувач	
50 Преп'являч №		Сідоренко Валентин Петрович		телефон +380965442388		паспорт серії ТТ4563, дата видачі 14 вересня 1986 року		Місце і дата:	
51 Перевірка митної організації (і країни) транзиту		52 Гарантія на доставку для		53 Митний орган (і країна) призначення		54 Місце і дата:		Харківський приватний нумізматичний музей 61019, м.Харків, вул. Ватутіна, 30/76	
55 Підпис митного органу ВІДПРАВЛЕННЯ ПРИЗНАЧЕННЯ		ПМК 36/901 12.04.2018		ОНП 36/301 15.11.2020		56 Підпис і прізвище декларанта/представника:		Сідоренко В.П.	
57 Підпис:		Результат:		Накладений пломби:		Тип:		Строк доставки (днів):	
58 Підпис:		Результат:		Накладений пломби:		Тип:		Строк доставки (днів):	
59 Підпис:		Результат:		Накладений пломби:		Тип:		Строк доставки (днів):	

Страница 1