

Implementing Order 1321/97 of Act No. 24633

INTERNATIONAL MOVEMENT OF WORKS OF ART

Buenos Aires, 5 December 1997

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HAVING REGARD TO Section 15 of Act No. 24633, and

WHEREAS

It is necessary to implement Act No. 24633 on the international movement of works of art, without affecting its spirit of great freedom in this regard, the various exemptions provided therein, the simplification of formalities and the reduction of terms;

It is an effective cultural policy to increase the dissemination and knowledge of works of art, lending dynamism and new life to a business sector that aims at conducting transactions of objects whose artistic value and merit are universally accepted;

In addition to the search for such dynamism, the national artistic, historical and cultural heritage should be preserved through the enforcement of regulations describing and protecting this typical heritage;

The export of works of art by Argentine or foreign deceased authors, after a period of 50 (FIFTY) years following the author's death, and by unknown authors, whose date of death cannot be determined, is outside the scope of Act No. 24633 and, as Order No. 159 of 24 July 1973 was expressly repealed, it is essential that the enforcement authority becomes directly involved in defense of the Argentine cultural heritage, in compliance with the legislation in force;

In these cases, even though the export license is issued on the grounds that the export does not affect the Argentine cultural heritage, the various exemptions provided by Act No. 24633 shall not apply;

This order is passed in exercise of the powers conferred by Section 99 (1) and (2) of the ARGENTINE CONSTITUTION;

Now, therefore,

THE ARGENTINE PRESIDENT

HEREBY ORDERS:

Section 1 - The FEDERAL TAX AUTHORITY —CUSTOMS BUREAU— shall request the opinion of the NATIONAL SECRETARIAT FOR CULTURE on the enforcement of the exemptions provided by Act No. 24633 regarding the works of art referred to in Section 1 (6) of such act.

Section 2 - To implement Sections 3 and 4 of Act No. 24633, the duties referred to therein mean export and import duties, statistical duties, verification of destination, storage and extraordinary services.

Section 3 - The denial to grant an export authorization referred to in Section 6 of Act No. 24633 shall be well-founded, and all the formalities set forth in Section 9 herein shall have to be met.

Section 4 - All the works of art imported into the country in compliance with Section 7 of Act No. 24633 may be re-exported within 15 (FIFTEEN) years as of the date of import,

evidence of which shall be furnished before the FEDERAL TAX AUTHORITY — CUSTOMS BUREAU— exclusively by the exporter.

Section 5 - The requests for sponsorship and/or support referred to in Section 9 of Act No. 24633 shall be submitted to the VISUAL ARTS DIRECTORATE, reporting to the NATIONAL SECRETARIAT FOR CULTURE, taking into account the requirements in Section 9 hereunder, similarly applied to imports. Such requests shall describe the characteristics, place, date and duration of the exhibition, and include documentary evidence of their artistic value. The Visual Arts Director shall request advice from the HONORARY ADVISORY COUNCIL, which shall make a decision on the matter and submit it within 10 (TEN) days to the National Secretary for Culture, who shall in turn settle the issue within 5 (FIVE) days.

Section 6 - In the case provided in Section 10 of Act No. 24633, the FEDERAL TAX AUTHORITY —CUSTOMS BUREAU— shall notify the VISUAL ARTS DIRECTORATE, reporting to the NATIONAL SECRETARIAT FOR CULTURE, of all temporary imports and exports that became permanent. The notification shall be made within 30 (THIRTY) days as from the date the import or export became permanent.

Section 7 - The term stipulated in Section 11 of Act No. 24633 shall be counted as from the publication of this implementing order in the Official Gazette. The “accompanied baggage” mentioned in paragraph 4 shall be regulated according to the objectives and regulations provided by Act No. 24633 for the imports and exports by any other means.

Section 8 - The HONORARY ADVISORY COUNCIL shall have its headquarters at the NATIONAL SECRETARIAT FOR CULTURE, adopt its own rules of procedure and meet periodically so as to facilitate a more effective advice and guidance in the performance of its functions.

Section 9 - Pursuant to Section 13 of Act No. 24633 and in order to get the relevant export license, all applications for the export of works of art included in Section 1 of such act shall meet the following requirements:

(a) Be submitted to the VISUAL ARTS DIRECTORATE, reporting to the NATIONAL SECRETARIAT FOR CULTURE, stating:

I. The exporter’s name and surname, ID number, address and telephone number. In the case of legal persons, the name of the institution, as well as its representative’s name, surname and ID number, and a certified copy of the power of attorney;

II. Description, measurements or data enabling the identification of the work to be exported;

III. The author’s name and surname, ID number and background accounting for authorship;

IV. In case of a deceased author, photocopy of death certificate and/or duly certified document accounting for death, unless the VISUAL ARTS DIRECTORATE considers the death to be public and evident;

V. Reason and destination of the export;

VI. Price or value of the works to be exported;

VII. 2 (TWO) photographs of each work to be exported.

(b) Once the application has been received, a life certificate submitted or the date of death verified, and the other requirements have also been met, the VISUAL ARTS DIRECTORATE, reporting to the NATIONAL SECRETARIAT FOR CULTURE, shall issue the relevant license without further ado, within a period of 10 (TEN) business days as from the submission of the application.

(c) When deemed relevant, the Director of Visual Arts shall request surveyor's reports and/or valuations, if necessary, with the assistance of the HONORARY ADVISORY COUNCIL and/or the intervention of the NATIONAL COMMITTEE OF MUSEUMS AND HISTORICAL MONUMENTS AND PLACES, reporting to the NATIONAL SECRETARIAT FOR CULTURE.

In addition, if the export were considered to affect national heritage, the Director shall leave the National Secretary for Culture to decide on the application.

(d) The National Secretary for Culture shall make a well-founded decision on the matter. Should this decision deny the license, it may be appealed pursuant to the Administrative Procedure Act. Furthermore, the Secretary shall let the owner of the property decide, as referred to in Section 6 (2), of Act No. 24633.

(e) The VISUAL ARTS DIRECTORATE, reporting to the NATIONAL SECRETARIAT FOR CULTURE, shall be in charge of the temporary import and export record created by Section 13 (2), of Act No. 24633.

Section 10 - Export licenses, accompanied by photographs supervised by the enforcement authority, shall be submitted to the FEDERAL TAX AUTHORITY — CUSTOMS BUREAU— as an essential requirement to begin with the export, which shall be formalized pursuant to the implementing regulations issued in compliance with Section 11 of Act No. 24633.

Section 11 - The export of works of art by Argentine or foreign deceased authors, after a period of 50 (FIFTY) years following the author's death, and by unknown authors, shall meet, where relevant, the requirements hereunder, without prejudice to the unenforceability of the exemptions provided in Act No. 24633.

Section 12 - Resolution No. 217, dated 10 May 1996, of the register of the then SECRETARIAT FOR CULTURE reporting to the MINISTRY OF CULTURE AND EDUCATION is hereby repealed.

Section 13 - Be it notified, published, submitted to the National Board of Official Registration and filed. - MENEM. - Jorge A. Rodríguez. - Roque B. Fernández.

Yo, María Marta Semberoiz, Traductora Pública, por la presente HAGO CONSTAR que la que antecede es traducción fiel y completa al inglés del documento en castellano que tengo ante mí y al cual me remito. EN FE DE LO CUAL estampo mi firma y sello en la ciudad de Buenos Aires, a los 27 días del mes de junio de 2007.-----