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ORGANIZATIONAL AND LEGAL REGULATION AND PRACTICE OF THE UKRAINIAN CUSTOMS ACTIVITY ON RETURNING CHURCH PROPERTY

In the modern world, every civilized country makes every effort to preserve its cultural heritage. Created hundreds and even thousands years ago, cultural property, being witnesses of human achievements, attainment and an element of self-identification of the nation, is of exceptional interest to researchers. Through the existing legal mechanisms, the national systems of public authorities of the state, on the one hand, take all necessary measures to establish and maintain the order of import and export of such property, as well as to carry out any operations in relation to it; and, on the other, they use the authority granted to prevent, suspend and disclose offenses related to stealing, purchase, sale, illegal import and export of cultural property, to conduct unauthorized excavations and to carry out other illegal transactions with such objects. In addition, the methods and practices of such unlawful

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activities are constantly being improved and have an international character, which makes it extremely difficult to combat them. As scholars rightly point out, “we are now witnessing unprecedented threats to the cultural heritage of civilization” [Čevers and Čevers 2017, 82]. One of the government bodies that fights this is the customs, which in any state controls the legality of export and import transactions with goods and performs the function of protecting the cultural heritage. Considering the extremely wide range of such assets, in terms of the research we will focus on issues of counteracting violations of church property that are recognized as part of cultural property by virtue of national law almost all states.

1. LEGAL REGULATION OF THE MOVEMENT OF CULTURAL PROPERTY THROUGH THE CUSTOMS BORDER

Considering the peculiarities of such an object of displacement as cultural property (a part of which are recognized objects of religious worship), additional interest is always shown at all borders within this category of objects as by the competent state bodies providing control, as well as by criminal groups trying to smuggle artistic and historical property. Particularly considering the fact that smuggling is becoming more popular with this type of things due to the fact that “with enough modest size and low recognition, objects of cultural property can be worth million” [Sheremetynska, Batalova, and Sheremetynskyi 2016, 145]. Therefore, each state creates effective legislation that, on the one hand, regulates in detail the measures aimed at protecting, preserving, preventing the illegal export of such property, and on the other, establishes responsibility for non-compliance with these provisions. We propose to look at the legal and regulatory framework for order and procedures related to the import and export of cultural property across borders at two levels: international and national.

1.1. International standards

Ukraine has declared its strategic goal of accession to the European Union, which means the necessity of transposing the standards of this organization into national law. The very fact of concluding a Partnership

and Cooperation Agreement between the European Communities and their Member States means that our state has undertaken, among other things, the obligation to approximate customs legislation with EU law, as well as to adapt to the international standards on the basis of which the union carries out its activities. Today, the competent authorities of UNESCO member countries cooperate in the preservation of the cultural achievements and heritage of the peoples of the world, the protection and use of their cultural heritage under the auspices of this international organization, which is a specialized agency of the United Nations, and in particular the United Nations Educational, Scientific and Cultural Organization (UNESCO).

The Hague Convention for the Protection of Cultural Property in the Event of Armed Conflict of 1954 was one of the first international legal instruments that consolidated the legal framework for the protection of cultural heritage on a global scale. According to the Convention, objects of international protection are such elements of cultural property (movable or immovable, of any origin and affiliation) that are of particular importance to the cultural heritage of each individual people. We can highlight among them the architectural, historical and artistic monuments, religious or secular, archaeological sites, manuscripts, archives, collections, museums, libraries, as well as centers where objects of cultural property are concentrated. The Convention states that the damage to cultural property belonging to any people whatsoever means damage to the cultural heritage of all mankind. According to this document, High Contracting Parties undertake to respect cultural property situated within their own territory as well as within the territory of other High Contracting Parties.

The Council of Europe Convention *on Offences relating to Cultural Property*¹ aims at preventing and ending illicit trafficking and the destruction of cultural property, as well as at promoting international cooperation in combating these crimes that are destroying the world's cultural heritage. This agreement directly relates to criminal liability for actions related to the illicit trafficking of such objects, defines the composition of

¹ The Council of Europe Convention *on Offences relating to Cultural Property*, <https://www.coe.int/en/web/conventions/full-list/-/conventions/treaty/221> [accessed: 30.11.2019].

a number of crimes including theft, unlawful excavation, importation and exportation, and illegal acquisition and placing on the market.

Established by the United Nations, the International Centre for the Study of the Preservation and Restoration of Cultural Property promotes the preservation and restoration of cultural property on a global scale by initiating, developing, facilitating and maintaining the conditions for such preservation and restoration. To this end, the Center not only collects, studies and disseminates information on scientific, technical and ethical issues related to the conservation and restoration of cultural property, but also coordinates, stimulates and initiates research in this field, provides advice and guidance on general or specific preservation and restoration issues,² and also promotes, develops and provides training in the preservation and restoration of cultural property, raises standards and levels of preservation and restoration work.

1.2. National legislation of Ukraine

The legislation of Ukraine on export, import and return of cultural property consists of the Constitution of Ukraine, laws of Ukraine, international treaties of Ukraine and other regulatory acts. According to the researchers, “the constitutional duty to protect the cultural heritage presupposes the need to establish legal responsibility for the illicit inter-state circulation of cultural property” [Hulkevych 2017, 49]. In case of discrepancies between the rules established by international treaties and the rules of national law, the rules of the international treaty shall apply.

The act *on Export, Import and Return of Cultural Values*³ is the basic of the legal acts that make up the system of legal support for relations in the sphere of circulation of cultural property. The range of measures related to the procedures for export, import and return of cultural property is authorized by the Ministry of Culture of Ukraine, which approves the following: the procedure of registration of the right to export, temporary

² *Statute of the International Centre for the Study of the Preservation and Restoration of Cultural Property*, “Official Bulletin of Ukraine” from 31 May 2016 – 2016, № 40/№ 88, 2015, Art. 2920, p. 328, Art. 1537, act code 81952/2016.

³ Act of 21 September 1999 *on Export, Import and Return of Cultural Values*, № 1068-XIV, “Vidomosti of the Verkhovna Rada of Ukraine” [henceforth cited as: VVR] 1999, № 48, p. 405.

export of cultural property and control of their movement across the state border of Ukraine; the list of state institutions, cultural institutions and other organizations, which are granted the right to carry out state examination of cultural property; the list of goods for which the certificate on the right to export cultural property from the territory of Ukraine is issued; draws up lists of exported objects of cultural property (including temporary ones) and establishes a temporary exportation regime.

All declared for export (including temporary), as well as returned after temporary export objects of cultural property are subject to the mandatory state examination, the order of which is also clearly regulated in Ukraine.⁴ At the same time, the legislation of Ukraine stipulates that the refusal of the natural or legal person who initiated the request for the export of cultural property, to submit for state examination the cultural property declared before the transfer shall be considered as a refusal of their export. According to the results of such examination, the Ministry of Culture of Ukraine, as the central executive authority implementing the state policy in the field of export, import and return of the cultural property, submits them to the State Register of National Cultural Property. Notably, such registration actions do not require or depend on the consent of the person who initiated the request for the removal of such items.

In the case of a positive decision on the possibility of export (temporary export) of cultural property to their owner or their authorized person, a corresponding certificate is issued. The latter is a reason for omitting the cultural property stated therein outside the customs territory of Ukraine. The customs authorities shall carry out the proper customs formalities necessary for release to the appropriate customs regime, the passage through the customs border of Ukraine of cultural property, which is exported, including temporarily, outside Ukraine, solely on the basis of the provided certificate. The export of cultural property without this certificate is prohibited. Imports are also prohibited. In particular, it concerns the importation of the cultural property for which a search has been announced. In the event of the discovery of the wanted property, they are subject to seizure by the customs to return them in due course to the owner.

⁴ Resolution of the Cabinet of Ministers of Ukraine of 26 August 2003 *on Approval of the Procedure for Conducting the State Examination of Cultural Property and the Amounts of Payment for its Conduct*, № 1343, "Government courier" from 10 September 2003, № 168.

Authorized bodies shall refuse the right to temporarily export cultural property in cases where: there are no guarantees to ensure their safe storage and return within the period stipulated in the agreement; the status of the objects declared for temporary export is such that they do not allow changing the conditions of their storage; there is a dispute over the ownership of such items; cultural goods claimed for temporary export are wanted. Another case of prohibition of such temporary exportation may occur when a disaster strikes, armed conflicts, a state of emergency, or other circumstances prevent the safekeeping and return of cultural property.

We find additional guarantees of preservation of the cultural heritage of the Ukrainian people in the act *on Museums and Museum Affairs*,⁵ which prohibits the export of museum objects, museum collections, museum assemblages belonging to the state part of the Museum Fund of Ukraine, and objects of museum importance, except in cases their temporary stay abroad for exhibiting at exhibitions, restoration or carrying out scientific examination on the basis of a certificate for the right of exportation (temporary exportation) of cultural property (Art. 22).

1.3. Terminology

The already mentioned by act *on Export, Import and Return of Cultural Property* contains in Art. 1 a definition of the concept of cultural property, which is customary to be used in other regulatory acts (including in the Customs Code of Ukraine, p. 18, Art. 4),⁶ p. 1.3 of the Instruction on the Procedure of Registration of the Right to Export, Temporary Export of Cultural Property and Control over their Movement across the State Border of Ukraine (Art. 1.3).⁷ These are objects of material and spiritual culture having artistic, historical, ethnographic and scientific significance and are subject to the preservation, reproduction and protection in accordance with the legislation of Ukraine, which primarily include: original painting works, works of decorative and traditional folk art, subjects

⁵ Act of 29 June 1995 *on Museums and Museum Affairs*, № 249/95-BP, VVR, 1995, № 25, p. 191.

⁶ Customs Code of Ukraine from 13 March 2012, № 4495-VI, VVR, 2012, № 44-45, № 46-47, № 48, p. 552.

⁷ Order of the Ministry of Culture and Arts from 22 April 2002, N. 258, <https://zakon.rada.gov.ua/laws/main/z0571-02> [accessed: 30.11.2019].

related to historical events, development of society and state, history of science and culture, as well as those concerning the life and activities of prominent figures of the state, public and religious organizations, science, culture and the arts; old books and other publications of historical, artistic, scientific and literary property; manuscripts and incunabula, old books, archival documents, etc.

This concept is based on the definition of cultural property contained in Annex II of the Council of Europe Convention *on Offences relating to Cultural Property* and includes a wide range of cultural heritage sites relevant to the artistic, historical, archeological, scientific and other fields science, and are of religious and secular property (para. 1).⁸

In the International Agreement *on the Export and Import of Cultural Property*, they are regarded as “religious or secular property or collections thereof, which are considered by each of the States Parties as having significance for the history, culture, art, sciences and subject to the laws of the States Parties on export and import of cultural property” (Art. 1).⁹

Instruction on the order of execution of international humanitarian law norms in the Armed Forces of Ukraine includes to cultural property objects that are of great importance for the cultural heritage of peoples and play an important role in the spiritual life of people (monuments of architecture and history, works of art, religious or secular monuments, archeological sites, museums, libraries, archives, theaters, etc.).¹⁰

At the same time, the current Ukrainian legislation does not include in the concept of cultural property the modern religious objects of different confessional affiliations, made in the printed way icons, as well as crosses, lamps, candlesticks and other religious objects, prints published after 1945. Such items will refer to the concept of “goods.”

⁸ Council of Europe Convention *on Offences relating to Cultural Property* (ETS № 119), 23 June 1985, Delphi, https://zakon.rada.gov.ua/laws/main/994_049 [accessed: 30.11.2019].

⁹ *Agreement on the Export and Import of Cultural Property* from 28 September 2001. CIS, *Belarus, Armenia, Kazakhstan, Kyrgyzstan, Moldova, Russian Federation, Tajikistan, Ukraine*, https://zakon.rada.gov.ua/laws/show/997_354/ed20060111/ [accessed: 30.11.2019].

¹⁰ Order of the Ministry of Defense of Ukraine of 23 March 2017 *on Approval of the Instruction on the order of execution of international humanitarian law norms in the Armed Forces of Ukraine* № 164, “Official Bulletin of Ukraine” from 4 August 2017 – 2017, № 61, p. 180, Art. 1886, act code 86766/2017.

2. OFFENSES RELATING TO THE MOVEMENT OF CULTURAL (INCLUDING CHURCH) PROPERTY THROUGH THE BORDER

The Customs Code of Ukraine stipulates that the temporary export (transfer) of cultural property outside the customs territory of the state is carried out with the submission of documents confirming the right to such exportation and observing the prohibitions or restrictions determined by the laws of Ukraine. It also requires that cultural property made 50 or more years ago, irrespective of their value and the way they move across the customs border of Ukraine, are subject to written declaration. The objects of cultural property are not always historical, but objects of historical property are recognized as part of cultural property. The export of cultural property from Ukraine is carried out in the evidence of a special permit, which is issued in accordance with the procedure established by law. The following shall not be exported from Ukraine: a) cultural property entered in the State Register of National Cultural Property; b) cultural property included in the National Archival Fund; c) cultural property included in the Museum Fund of Ukraine.

The control over the observance of the established order of movement across the border of such property shall be exercised by the customs authorities, which are obliged to apply measures of customs-tariff and non-tariff regulation of foreign economic activity, to take measures to prevent the movement across the customs border of Ukraine of goods for which prohibitions or restrictions on movement through the customs border of Ukraine are established (Art. 372, 374, 544 of the Customs Code of Ukraine).

2.1. Violation of customs legislation

In case of detection of the illegal behavior of the persons moving goods, cultural property across the customs border of the country, customs officials are obliged to record each such case. A report on violation of customs legislation is drawn up, and the perpetrator is temporarily removed from the direct objects of the offense. If an attempt was made to move illegally by concealing items from customs control using specially made hiding places (storage facilities), then those goods or vehicles that were adapted for that purpose shall be removed. Vehicles are also seized in cases where

illegal movement occurred outside the customs control (outside the location of the customs authority). If a person is found guilty of committing a customs violation, the objects listed above are subject to confiscation (free transfer of items to the state). In addition, the state budget of the country from the guilty person is charged a fine of 100% of the value of goods (property), who tried to illegally move across the customs border.

The practice of customs administrations of all kinds shows that there is a constant demand for illicit trafficking of works of art, objects of religious worship, antiques, which in turn becomes a prerequisite for such serious crimes as depredation, robbery, murder. This is confirmed by experts who have studied the issues of counteracting the smuggling of cultural property, and claim that the demand for historical and artistic property has dramatically increased the number of criminal attacks on them, and that smuggling operations with artistic and historical property are now widespread [Kharaberiush 2015, 287]. Attention should be paid to the specific rule of customs legislation, which maximizes effectiveness in counteracting the illicit export of cultural property abroad. In addition to confiscation, which can be used as a criminal punishment for smuggling, the Customs Code of Ukraine establishes the possibility of confiscation (as administrative punishment) of direct objects of offense, as well as objects with hides and vehicles regardless of whether they are the property of the person who committed the offense (Art. 465). This approach allows not only permanently remove items of cultural property of illegal sales, and return them to the rightful owners.

2.2. Administration of the removed from the illicit trafficking cultural property

After completing all formalities related to proceedings in cases of violation of customs legislation and entry into force of court decisions on their confiscation, customs and other interested bodies proceed to resolve the legal issues related to the further fate and disposal of confiscated items.

The order of use of the seized or confiscated cultural property is determined by act *on Export, Import and Return of Cultural Property* and is based on a unified approach to the disposal of such property, regardless of what law enforcement agency they were seized. Cultural property seized by customs or law enforcement institutions and confiscated by court order

shall be transmitted free of charge to the central executive body implementing state policy in the field of export, import and return of cultural property, to the central executive body implementing public policy in the sphere of archival affairs and record keeping, their storage, expertise and information in order to clarify their ownership (Art. 28).

If, through the measures taken, one can establish to whom the ownership for the cultural property belongs, they shall be transferred in due course to their rightful owner or their authorized person. In this case, as a rule, the owner reimburses the cost of their storage and examination.

In the case where the seized or confiscated cultural property is seized into state budget in accordance with the law, the issue of free transfer of this cultural property for permanent storage in the state part of the museum, library and archival funds or religious organizations is settled.

According to the definition contained in the act *on Freedom of Conscience and Religious Organizations*, religious organizations in Ukraine are formed in order to satisfy the religious needs of citizens to profess and spread the faith and act in accordance with their hierarchical and institutional structure, select, appoint and replace staff according to statutes (provisions). These include religious communities, administrations and centers, monasteries, religious fraternities, missionary societies (missions), religious educational institutions, and associations consisting of the aforementioned religious organizations.¹¹

3. RETURN OF CHURCH PROPERTY SEIZED BY CUSTOMS AUTHORITIES

In accordance with the requirements of the Customs Code of Ukraine, the customs authorities control the movement of cultural values across the customs border of Ukraine in cooperation with the central executive authority, which ensures the formation and implementation of state policy in the areas of cultural heritage protection, export, import and return of cultural values, and the central body. Executive power, which ensures the implementation of state policy in the field of archival affairs, record

¹¹ Act of 23 April 1991 *on Freedom of Conscience and Religious Organizations*, № 987-XII, VVR, 1991, № 25, Art. 283.

keeping and the creation and functioning of the state insurance fund system documentation (Art. 561, para. 2).

3.1. Subjects of the decision making to dispose of cultural property

The Ministry shall carry out procedures related to determining the order of transfer of such property and its own decision on the free transfer of seized or confiscated cultural property, seized in accordance with the law into state budget, for permanent storage in the state part of museum, library and archival funds or religious organizations. Such powers were conferred on the mentioned Ministry in accordance with the Regulation on the Ministry of Culture of Ukraine, approved by the Cabinet of Ministers of Ukraine Decree № 495 of September 3, 2014 (subpara. 82 of para. 4).¹²

According to the Procedure for Accounting, Storage, Valuation of Confiscated and Other Property Transferring to State Ownership and Disposal of Cultural Property, approved by the Resolution of the Cabinet of Ministers of Ukraine of August 25, 1998 № 1340, after the special expert examination based on the decision of the National Commission for Return to Ukraine of Cultural Property (today – Expert and Fund Council on the Free Transfer of Seized or Confiscated Cultural Property Converted by Law into State Revenue) free of charge given to life to the storage state museums, archives, libraries and research institutions (point 5 and 7, para. 9).¹³ Following a decision of the National Commission for the Return to Ukraine of Cultural Property of Special Expertise, religious objects are transferred to religious organizations for a fee or may be transferred to them free of charge.

3.2. Volumes of property transferred by customs authorities

There is a good tradition of transferring church property (objects of religious worship) confiscated by customs to churches and religious

¹² Resolution of the Cabinet of Ministers of Ukraine of 3 September 2014 *on Approval of the Regulation on the Ministry of Culture of Ukraine*, № 495, “Government courier” from 15 October 2014 – № 190.

¹³ Resolution of the Cabinet of Ministers of Ukraine of 25 August 1998 *on Procedure for Accounting, Storage, Valuation of Confiscated and Other Property Transferring to State Ownership and Disposal of Cultural Property*, № 1340, “Official Bulletin of Ukraine” from 10 September 1998 – 1998, № 34, p. 29, act code 5925/1998.

communities in many countries. Thousands of these objects are being transmitted, for example, in 2011 more than 50,000 items detained by Russian customs officers in an attempt to export them abroad were handed over to the Russian Orthodox Church.¹⁴ And only in 2018 for the first time as a formal organization, the Finnish Orthodox Church was donated 17 icons from the country's customs service.¹⁵ Ukrainian customs are also actively involved in the return of ancient shrines. Thus, in February 2010, Chop customs handed over one of the churches of Uzhhorod to 75 unique copies of Byzantine icons of the 16th century, inlaid with stones and silver.¹⁶ In 2013, 33 more religious objects confiscated by court order by the Interagency Council on the Export, Import and Return of Cultural Property were transferred to the Church of the Transfiguration of the Lord Jesus Christ for life. According to the clergy of Transcarpathia, over the period from 2009-2013 only from the Transcarpathian customs to the temples of the region were handed over 120 icons that were seized at the border.¹⁷

The analysis of information provided by the State Fiscal Service of Ukraine on religious worship items, which were transmitted by customs for permanent storage in the state part of museum, library and archival funds or religious organizations, suggests that there is enough systematic work in this area.

Thus, during 2014-2018 and the first half of 2019, the Expert and Fund Council decided to transfer more than 250 religious objects (worth about 770 thousand hryvnias) seized by customs authorities in an attempt to move them illegally across the customs border. Over the last five years, the following has been transmitted: 1) to the libraries – books (Bibles, Psalms, etc.): 2014 – 2, 2015 – 9, 2016 – 9, 2017 – 1, 2018 – 4, 2019 – 1; 2) National Research Institute of Restoration of Ukraine – books, icons: 2014 – 2; 2015 – 2; 3) National Historical and Cultural Reserve – icons, crosses,

¹⁴ *Tserkovni tsinnosti povertayut'sya v lono Pravoslavnoyi Tserkvy*, <https://religions.unian.ua/state/558519-tserkovni-tsinnosti-povertayutsya-v-lono-pravoslavnoyi-tserkvi.html> [accessed: 30.11.2019].

¹⁵ *Mytnytsya Finlyandiyi peredala v dar Tserkvi kolektsiyu iz 17 konfiskovanykh ikon*, <https://religions.unian.ua/orthodoxy/10090595-mitnycya-finlyandiji-peredala-v-dar-cerkvi-kolekciyu-iz-17-konfiskovanih-ikon.html> [accessed: 30.11.2019].

¹⁶ *Chops'ka mytnytsya peredala 75 ikon odniy iz tserkov Uzhhoroda*, <https://ua-reporter.com/uk/news/chopska-mytnycya-peredala-75-ikon-odniy-iz-cerkov-uzhgoroda> [accessed: 30.11.2019].

¹⁷ *Chops'ka mytnytsya peredala uzhhorods'kiy tserkvi 33 ikony*, <http://sfs.gov.ua/media-tsentr/novini/83413.html> [accessed: 30.11.2019].

books: 2014 – 1; 2015 – 3; 2016 – 9; 2017 – 14; 2018 – 26; 2019 – 4; 4) Museums – icons, crosses, fragments of revetments, books, candlesticks, posters, amulets and medallions: 2014 – 16; 2015 – 12; 2016 – 21; 2017 – 48; 2018 – 7; 2019 – 9. With regard to religious organizations, such values as icons, crosses and church inventory implements were passed on to them: 2014 – 21; 2015 – 3; 2016 – 32; 2017 – 6; 2019 – 1.

CONCLUSIONS

The issues of protection of national cultural heritage, property created by previous generations, to which the subjects of religious worship are fully covered, are now extremely acute to all countries. Measures to preserve such sites, protect them from destruction and theft, prevent them from being taken abroad are costly, and law enforcement and other authorities are making efforts to end the illegal seizure or illegal movement across the border.

Customs administrations traditionally occupy a central place among state bodies that control the transfer of cultural property and the observance of legislation during export and import transactions by individuals and legal entities. These functions are fully inherent in the customs authorities of Ukraine.

Considering that there is a constant demand for such items in the market for the illicit circulation of cultural property, proper organizational and legal support for customs activities becomes a deterrent to their illegal export. Thanks to a comprehensive approach to resolving issues related to the further disposal of cultural assets removed, a mechanism has been put in place in Ukraine to not only stop the facts of their illegal movement, but also return those property to owners or transfer them to museum, library and archival holdings for permanent storage, as well as religious organizations. In the latter case, the objects of religious worship are not just exhibits, but also receive a “second life” through their use in religious ceremonies and for the construction of religious buildings.

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**Organizational and Legal Regulation and Practice
of the Ukrainian Customs Activity on Returning Church Property**

Summary

The purpose of the article is to analyze the current state of legal regulation of issues related to the protection of cultural heritage and the transfer of cultural property across borders. It is also to determine the role and place of customs authorities of Ukraine in the implementation of measures to restore church property. The study explores international standards in the field of preservation of cultural monument and heritage of the peoples of the world and compares of the state regulatory in the national legislation of Ukraine. The procedure and conditions of export – including temporary – cultural property from the territory of Ukraine have been clarified. Subjected to the comparative analysis of the terminology contained in international and national legal sources on these issues.

Key words: cultural property; smuggling; customs authorities; customs offenses; liability

Regulacje organizacyjne i prawne oraz praktyka działalności służby celnej Ukrainy w przywróceniu dóbr kościelnych

Streszczenie

Celem artykułu jest analiza obecnego stanu prawnego uregulowania kwestii związanych z ochroną dziedzictwa kulturowego i przemieszczeniem wartości kulturowych przez granice, określenie roli i miejsca organów celnych Ukrainy we wdrażaniu środków służących przywróceniu dóbr kościelnych. W artykule określono międzynarodowe standardy w dziedzinie ochrony zabytków kulturowych i dziedzictwa narodów świata oraz porównano stan wsparcia regulacyjno-prawnego w tym obszarze w ustawodawstwie Ukrainy. Wyjaśniono procedurę i warunki wywozu – w tym czasowe – wartości kulturowych z terytorium Ukrainy. Poddano analizie porównawczej terminologię zawartą w międzynarodowych i krajowych źródłach prawa w przedmiotowej tematyce.

Słowa kluczowe: dobra kultury; przemysł; organy celne; przestępstwa celne; odpowiedzialność

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