

^{éditorial} *Nouvelles de la fondation*

Chères et Chers Membres,

Rien de mieux pour profiter de cette période estivale que de vous plonger dans la lecture de la dernière édition du Art Law Magazine !

Dans ces lignes, il sera question de l'articulation entre les droits culturels et les droits d'auteur des architectes, en lien avec la restauration de patrimoine culturel. A cet égard, une approche responsable est fondamentale afin de préserver l'intégrité de ce patrimoine historique.

Par ailleurs, nous voyageons aux Emirats arabes unis où se développe un pôle majeur de l'art et de la culture, attirant l'attention et des investissements à l'échelle mondiale.

The Foundation's News

Dear Members

What better way to enjoy the summer season than by diving into the latest edition of the Art Law Magazine!

In this issue, we explore the interplay between cultural rights and architects' copyright, particularly in the context of cultural heritage restoration. In such cases, a responsible approach is essential to safeguard the integrity of historic heritage.

We also travel to the United Arab Emirates, where a major hub for art and culture is rapidly emerging, drawing global

Dans un objectif de promouvoir le secteur des arts, la réglementation spécifique à la détention d'œuvres d'art par des entités à but non lucratif est également en cours de développement.

Cette édition reviendra sur une affaire portant sur deux vases antiques qui a occupé les autorités suisses, italiennes et grecques. Ce cas illustre la complexité de déterminer l'origine et la provenance de tels objets qui peuvent se retrouver sur le marché de l'art. Rappelons à ce titre que l'initiative Responsible Art Market (RAM), chapeauté par la FDA, a développé en 2024 un guide spécifique au commerce d'antiquités que vous trouverez sur le site internet de RAM. Ces sujets seront également traités le 3 septembre 2025 lors de notre prochaine conférence annuelle coorganisée avec l'Office fédéral de la culture sur les 20 ans de la Loi sur le transfert des biens culturels.

Enfin, nous revenons sur la dernière conférence RAM qui s'est concentrée sur le marché des artistes.

attention and investment. As part of efforts to promote the arts sector, regulations concerning the holding of artworks by non-profit entities are also currently under development.

This edition revisits a case involving two ancient vases that drew the attention of Swiss, Italian, and Greek authorities. The case highlights the complexity of determining the origin and provenance of such objects that surface on the art market. In this regard, it is worth noting that the Responsible Art Market (RAM) initiative, spearheaded by the ALF, released in 2024 a dedicated guide on the trade in antiquities, available on the RAM website. These issues will also be discussed during our next annual conference, co-organized with the Federal Office of Culture on 3 September 2025 marking the 20th anniversary of the Cultural Property Transfer Act.

Finally, we look back at the most recent RAM conference, which focused on the artists' market. The event explored the

Celle-ci a permis d'explorer la relation dynamique entre l'art et sa commercialisation, depuis le parcours de l'artiste dans la construction de sa carrière jusqu'aux complexités liées à la gestion de sa présence sur le marché. Ce volet a permis d'examiner les principales considérations juridiques, l'évolution des rôles des collectionneurs, des galeristes et des maisons de vente, ainsi que les mécanismes qui façonnent l'équilibre entre le marché primaire et le marché secondaire.

Nous vous souhaitons une excellente lecture et nous réjouissons de vous retrouver à la rentrée.

Pour la FDA :
Anne Laure Bandle, directrice

dynamic relationship between art and its commercialization —from the artist's journey in building their career to the complexities of managing their market presence. The conference examined key legal considerations, the evolving roles of collectors, gallerists, and auction houses, and the mechanisms that shape the balance between primary and secondary markets.

We wish you an excellent read and look forward to welcoming you back after the summer break.

On behalf of the ALF,
Anne Laure Bandle, Director

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Responsible Restoration of Architectural Heritage through the Lens of IP and Cultural Rights

By Mariam Aroian*



Introduction and cases

In the evolving discourse on culture, architecture occupies a unique position at the crossroads of intellectual property law and public experience. While discussions of culture often

prioritize its institutional and collective dimensions, architecture challenges traditional IP frameworks as it exists as both individual creative expression and part of the public infrastructure. Some may even identify architectural works as “public art”¹.

New construction often must integrate with existing structures, either due to space limitations in densely developed regions, or because of valuable architectural treasures that humanity must safeguard. And here is where the two interests have high potential to intersect - specifications of an architectural project and the mission of preserving architectural heritage².

The article examines these intersecting dimensions and presents considerations in the discourse of public policy, ethics and IP-culture discussion.

* LL.M. (National University of Singapore); Graduate student at University of Strasbourg, Centre for International Intellectual Property Studies (CEIPI), mariam.aroian@gmail.com. This article also continues a line of inquiry initiated in earlier work on the treatment of cultural heritage within IP law, particularly regarding traditional cultural expressions (TCEs). For further context, see: Aroian, M. (2025). Traditional Cultural Expressions and Copyright Law: Denoting the Long-lasting Confusion. *The Journal of World Intellectual Property*, <https://doi.org/10.1111/jwip.12345>.

1. The term public architectural art is discussed in Aura Bertoni and Maria Lilli Montagnani, ‘Public Architectural Art and Its Spirits of Instability’ (2015) 5(3) *Queen Mary Journal of Intellectual Property* 247. The terminology has also been adopted by Matthew Rimmer, ‘Crystal Palaces: Copyright Law and Public Architecture’ (2002) 14 *Bond Law Review* 320.

2. See UNESCO. (1972). *Convention Concerning the Protection of the World Cultural and Natural Heritage*, adopted 16 November 1972, entered into force 17 December 1975, 1037 UNTS 151; ICOMOS. (1964). *International Charter for the Conservation and Restoration of Monuments and Sites (The Venice Charter 1964)*, adopted at the 2nd International Congress of Architects and Technicians of Historic Monuments, Venice, 1964.

To begin with, we will take a look at case examples of responsible restoration and later identify what they have in common and what actually makes them “responsible”. We will consider examples from various regions to understand how architects address these issues in practice. A leading example of architectural restoration that reimagines rather than erases the past is Ricardo Bofill’s La Fábrica, a former cement factory near Barcelona. When Bofill discovered the abandoned structure in 1973, he saw the industrial ruin as a unique creative opportunity. The architect did not demolish or conceal the original structure, but instead chose to preserve the texture of the ruins. Bofill cultivated new forms of living that can coexist with architectural memory. As a result, the abandoned factory then became offices, a models laboratory, archives, a library and more³.

In Strasbourg, Jean-Marie Duthilleul from AREP—Aménagement Recherche Poles d’Echanges is an architect to a major restoration project that exemplifies sensitivity to heritage and functionality concerns. The restoration of Strasbourg Central

Station introduced a massive glass canopy that envelops the historic 19th-century train station.

This new structure successfully protects the original facade while making it visible and accessible. The concept ensures that accessibility — including space for pedestrian flows, disabled access — works seamlessly with preservation of aesthetic. The transparency of the glass both highlights and safeguards the original structure, reflecting the idea of architectural art serving as a bridge between past and present⁴.

For a contemporary case blending minimal intervention and accessibility, the renovation of the Philadelphia Museum of Art by Frank Gehry from Gehry Partners stands out. Gehry reconstructed museum’s interior, transforming circulation and visitor experience while respecting the historical layer⁵. The renovation reorients the museum toward public inclusivity, improves its wayfinding, and enhances visitor flow — all without disrupting the building’s iconic visual legacy. Gehry Frank once interestingly shared his thoughts on the project: “The brilliant architects who came before us

4. Glass Structure Forms Cocoon for Historic Building, Glass Embrace for Strasbourg Railway Station, available at <<https://seele.com/project/glass-structures-strasbourg-station>>

5. The Philadelphia Museum of Art Breaks Ground on Frank Gehry–designed “Core Project”, Philadelphia Museum of Art, available at <<https://press.philamuseum.org/the-philadelphia-museum-of-art-breaks-ground-on-frank-gehyr-designed-core-project/>>

3. La Fábrica, Ricardo Bofill Taller de Arquitectura, RBTA, available at <<https://ricardobofill.com/la-fabrica/read/>>

created a strong and intelligent design that we have tried to respect, and in some cases accentuate.

Our overarching goal has been to create spaces for art and for people⁶.”

Finally, the restoration project of a 19th-century building in Gyumri, Armenia, designed by architect Siuneh Arakelian from HYPHEN4 offers an approach that similar to previous examples prioritizes both respect for cultural heritage and the principle of universal accessibility. This is how the studio describes its creative conceptualization of the project: “The design fosters a dialogue between past and present. It embraces the constraints of the existing structure, demonstrating that true innovation emerges from working within context rather than against it. The result is a balanced composition—where heritage and modernity coexist, honoring the legacy of the built environment while shaping its future⁷.”

Evidently, successful architectural preservation and adaptation occur at the intersection of multiple legitimate claims: society’s right to maintain its cultural identity through historical

structures, the public’s right to accessible and functional spaces, the creative autonomy of contemporary architects, and the moral rights of original creators whose work deserves protection from inappropriate alteration. A framework that honors all these considerations must reject the false dichotomy between preservation and innovation. When architects approach heritage buildings with this mindset, their creative expression becomes not an imposition on history but a respectful contribution to an ongoing cultural dialogue.

II. Cultural rights

To identify and formulate principles for the harmonious interaction between cultural rights and architects’ copyright, we must first define and understand both concepts. The law of cultural heritage originally aims to protect cultural heritage as part of national culture⁸. The phenomenon of “cultural heritage” lies in the area of public domain art, owned “in common”⁹.

6. Philip Stevens, Frank Gehry’s Philadelphia Museum of Art Renovation is ‘A Reconstruction to the Values of the Original Architect’, available at <<https://www.design-boom.com/architecture/frank-gehyr-philadelphia-museum-of-art-renovation-05-06-2021/>>

7. Creative Reuse Ensures the Preservation, HYPHEN4, available at <<https://hyphen4.studio/proj01/>>

8. More on this in Irini Stamatoudi, “The Notions of Intellectual Property and Cultural Heritage: Overlaps and Clashes” in Irini Stamatoudi, ed, *Research Handbook on Intellectual Property and Cultural Heritage* (Edward Elgar Publications, 2022) 8 at 9.

9. Fiona Macmillan, “Human Rights, Cultural Property and Intellectual Property: Three Concepts In Search of a Relationship” in Christoph Beat Graber & Mira Burri-Nenova, eds, *Intellectual Property and Traditional Cultural Expressions in a Digital Environment* (Edward Elgar Publications, 2008) 73 at 91-92.

At the same time for IP law the basis of it is rooted in property nature¹⁰.

Both intellectual property and cultural rights seek to safeguard cultural assets and uphold the significance of creative and cultural expressions. Nevertheless, they regulate different domains. Intellectual property rights concern intangible assets, offering copyright protection for original creations with the intent to “promote the progress of the sciences and useful arts,” as articulated in the U.S. Constitution, or, as stated in the English Statute of Anne in 1710, for the “encouragement of learned men to compose and write useful books.” Given that many legal systems have embraced the economic rationale, it is reasonable to assert that the enduring principle of copyright emphasizes the eventual transition of works into the public domain upon expiration of protection.

Cultural rights, on the other hand, often aim to restrict the usage of cultural expressions that, from a copyright perspective, may already be in the public domain. Thus, cultural heritage law simultaneously serves to protect historic and culturally

significant works while also recognizing the moral rights of the original creators. This dual obligation means that any intervention for the purpose of preserving architectural heritage must not only respect the moral rights of the architect but also acknowledge the public character of such works, which belong to society at large.

III. Moral rights of architects

There is no universally accepted understanding of moral rights across jurisdictions. Nonetheless, despite varying legal approaches, many legal systems generally agree that moral rights are intended to safeguard two core interests: the right of attribution and the right of integrity.

The French legal theory is known for its “dualistic” approach. It draws a clear distinction between authors’ moral and economic rights, with moral rights enjoying protection without any limitation in time. In contrast, Germany’s approach is known as “monism”, viewing economic and moral rights as stemming from a common origin. Although moral rights in Germany persist even after the transfer of economic rights, they

10. Peter K. Yu, ‘Intellectual Property, Cultural Heritage, and Human Rights’ in Irini Stamatoudi (ed), *Research Handbook on Intellectual Property and Cultural Heritage* (Edward Elgar Publications 2022) 295, 331. 10. Peter K. Yu, ‘Intellectual Property, Cultural Heritage, and Human Rights’ in Irini Stamatoudi (ed), *Research Handbook on Intellectual Property and Cultural Heritage* (Edward Elgar Publications 2022) 295, 331.

11. More on this in de la Durantaye, Katharina, *Dualist vs. Monist Approaches to Copyright within the European Union - an Obstacle to the Harmonization of Moral Rights?* (August 30, 2022). Ysole Gendreau (ed.), *Research Handbook on Intellectual Property and Moral Rights*, 2023, 152-166.

last only for the same duration as the economic rights in work¹¹.

Common law countries typically grant less importance to moral rights. Canada was the first common-law jurisdiction to introduce moral rights, but allows for moral rights to be waived expressly or by implication¹². In the United Kingdom, the law permits both the authorization of otherwise infringing acts and the waiver of moral rights through consent¹³. In the United States, moral rights receive even more limited recognition. The Visual Artist's Rights Act grants moral rights only to creators who make a small number of copies of their art and explicitly excludes works made for hire and mass-produced items from qualifying as protected visual art to enjoy moral rights¹⁴.

It becomes clear that approaches vary, and intellectual property alone is not sufficient for effective protection. Therefore, addressing these issues and developing relevant concepts and systems will always involve multiple legal and cultural frameworks — especially when it comes to works that are an integral part of public space and are seen as belonging to society and its cultural identity.

For our discussion, the right of integrity holds particular significance. It provides a legal basis for action when a work is altered in a way that harms the author's honor or reputation. In her research, As Professor Mira T. Sundara Rajan observes in her research, “the right of integrity has an obvious connection with culture; its objective is to protect cultural heritage, whether material or intangible, from damage¹⁵.”

Indeed, we can affirm the intrinsic connection between these categories. Authors' moral rights and cultural rights operate within a shared paradigm, aiming to achieve goals that, while not identical in nature, are closely interrelated. Moreover, we can observe that architects themselves increasingly recognize the importance of integrity in architectural works and strive to uphold a respectful approach toward culturally significant structures.

Particularly noteworthy is the growing emphasis on adapting architecture to reflect contemporary societal values. Fortunately, the principles and ideals underpinning modern concepts of construction and the design of public spaces are evolving — moving toward greater inclusivity,

12. See Section 14.1, Canada Copyright Act 1985.

13. See Paragraph 87, UK Copyright, Designs and Patents Act 1988.

14. See U.S. Visual Artist's Rights Act 1990, 17 U.S. Code § 106A - Rights of certain authors to attribution and integrity.

15. Mira T. Sundara Rajan, 'Introduction: Moral Rights in the Virtual Age', *Moral Rights: Principles, Practice and New Technology* (Oxford Academic 2015) at 5.

environmental responsibility, and the preservation of a city's visual and historical identity. In this way, private rights such as authorship and integrity intersect with broader categories like cultural rights and public architectural art, prompting ongoing discussions about the standards that must guide professional practice in this field.

IV. Mapping the principles of responsible restoration

Approaches to both intellectual property and cultural rights vary widely across contexts and jurisdictions. Mapping the underlying principles and initiating a discussion on how to address them is essential — especially given that architectural heritage often holds international significance. In such cases, a unified approach could prove beneficial for all stakeholders. Let us now outline the key principles and guidelines that should govern the responsible restoration and creative reuse of architectural heritage in the modern era. These principles are not presented in any hierarchical order; rather, they form a coherent and interdependent framework in which each element is equally important and must be observed as part of a unified course of action.

- *Respect for the right of integrity of the original architects and for the cultural rights of the public. These two concepts — moral rights and cultural rights — are inseparable when it comes to architectural heritage. Protecting the integrity of an original work means preserving not only the personal vision and authorship of the architect but also safeguarding the cultural identity embedded in public spaces.*

- *Respect for human rights and the creation of inclusive, accessible environments. Modern reuse and restoration must go beyond aesthetic preservation and critically engage with human rights values. Societies evolve, and so must our shared spaces. This includes adapting historical architecture to meet today's standards of accessibility and inclusion.*

- *Respect for the creative input of the restoration architect, as well as the interests of those undertaking restoration or reuse. It is essential to strike a balance: while cultural values and the public's interest in heritage must be protected, the legal and conceptual framework should not discourage architects or clients from engaging with historic spaces. The law should instead support such endeavors rather than burden them with excessive limitations.*

There are, of course, other concerns, such as ecological sustainability and architectural longevity, but in this article, we focused solely on concepts and values that have a direct correlation with the relationship between intellectual property and cultural rights, particularly those that serve as conceptual limitations to the freedom of creative reuse. But are they really limitations? Perhaps the best way to approach them is to view them as sources of inspiration — as opportunities to be inspired by respectfully linking the past and present, upholding the value of human rights and connectivity, and ultimately encouraging socially beneficial and mutually uplifting initiatives.

Structuration juridique et implications fiscales pour les collectionneurs d'art et les professionnels aux Émirats arabes unis

Par Arielle de Bartha-Dubois



Un marché en pleine évolution

L'écosystème artistique des Émirats arabes unis et de la région du Golfe est en pleine croissance.

Abu Dhabi, grâce à la construction de son « île des musées », de sa foire d'art contemporain, est en train de devenir un centre culturel et une destination d'avenir, soutenu par un

fort engagement du gouvernement en faveur des arts. La ville de Sharjah, avec sa biennale d'art et ses institutions, promeut et soutient activement les arts. Art Dubai existe depuis 2013 et gagne chaque année en importance. Parallèlement, la scène artistique dans d'autres parties de l'émirat est largement animée par des initiatives privées, telles que l'Alserkal Avenue, à défaut de la présence d'un musée d'art contemporain.

Cadre juridique régissant le marché de l'art

Une nouvelle loi fédérale [Federal Decree by Law No. (29) of 2024 On Empowering the Arts Sector] a récemment été adoptée en octobre 2024. Son règlement d'application devrait être publié au courant 2025.

Cette loi a pour but de réglementer et de promouvoir le secteur des arts aux Émirats arabes unis, afin de lui permettre de se développer. La loi vise essentiellement les institutions artistiques à but non lucratif, en leur créant leur propre statut juridique, et en leur octroyant une procédure de licence simplifiée et des réglementations particulières.

16. Avocate inscrite au barreau de Genève, Legal Counsel, UAE, arielledebarthadubois@ariellelegal.com. Cet article est rédigé à la suite d'une table ronde organisée par M/HQ (<https://m-hq.com>) et la soussignée en février 2025 à Dubaï, dont le but était de comprendre les enjeux fiscaux et successoraux des collections d'art aux Émirats arabes unis.

Toutefois, l'applicabilité de cette loi reste floue et son impact pratique est pour l'instant minime. En effet, les parties prenantes du marché de l'art en sont exclues, tout comme les fondations UAE détenant des collections d'art¹⁷.

La nouvelle loi fédérale pourrait être modifiée en introduisant des incitations fiscales pour les professionnels et les collectionneurs d'art, dont voici quelques suggestions :

- l'exonération de la TVA et des droits de douane sur les importations d'œuvres d'art aux Émirats arabes unis,

- l'allongement de 6 mois à deux ans de la période d'exemption de la TVA et des droits de douane sur les importations temporaires à des fins d'exposition,

- l'octroi de déductions fiscales sur les investissements artistiques des entreprises privées remplissant certaines conditions,

- l'obligation pour les entreprises basées aux Émirats arabes unis d'investir dans l'art local lorsqu'elles atteignent un certain seuil de chiffre d'affaires,

- et une forme d'exonération fiscale pour les galeries d'art.

La loi fédérale devrait instaurer un statut spécifique pour les fondations UAE dédiées à la détention de collections d'art et au soutien des arts, afin de favoriser l'utilisation de ces structures juridiques à ces fins.

Fiscalité de l'importation des œuvres d'art

Actuellement, sauf exception, l'importation d'une œuvre d'art aux Émirats arabes unis par un particulier ou une entreprise non assujettie à la TVA entraîne le paiement de droits de douane à 5 % et de la TVA à 5 %. Il n'existe pas de taux spécifique de TVA pour les objets d'art, contrairement à certains autres pays.

Les droits de douane et de TVA ne sont généralement pas prélevés sur les importations d'œuvres d'art lors de l'emménagement d'un expatrié aux Émirats arabes unis, à condition que les œuvres fassent partie de ses biens personnels, ou lors d'une importation temporaire de six mois, renouvelable sous certaines conditions, pour une exposition publique.

Il est intéressant de savoir qu'un nouveau port franc devrait bientôt ouvrir ses portes à Dubaï. Située à Dubai South, dans le quartier du nouvel aéroport international Al Maktoum (DWC), cette entreprise offre la possibilité de stocker des œuvres d'art dans deux endroits distincts, à savoir,

17. Il n'existe pas de fondations UAE au sens propre. Il est possible d'établir une fondation à Dubai International Financial Centre (DIFC), Abu Dhabi Global Market (ADGM) et Ras al Khaimah International Corporate Centre (RAK ICC), chacun ayant son propre régime légal.

dans une designated zone côté ville et sur le tarmac de l'aéroport, dans une zone dite « airfield zone »

La particularité de cette dernière zone est qu'elle est considérée hors territoire douanier de l'Émirat, ainsi elle offre une grande flexibilité aux propriétaires d'œuvres d'art. Les œuvres d'art entrant dans ces deux zones ne sont soumises ni à la TVA ni aux droits de douane. Les deux installations sont dotées de mesures de sécurité avancées et utilisent une technologie de pointe pour garantir le stockage sécurisé des œuvres d'art.

Structure juridique appropriée pour les collections d'œuvres d'art et implications fiscales et successorales

Ce chapitre donne un aperçu des conséquences fiscales et successorales de la détention et du commerce d'œuvres d'art en tant que particulier, société ou fondation privée aux Émirats arabes unis.

I. Lorsque le propriétaire est « un particulier » aux Émirats arabes unis

Ce modèle s'applique lorsqu'un particulier détient sa collection d'œuvres d'art dans son patrimoine et non par l'intermédiaire d'une entité juridique ou d'un contrat de fiducie.

• Conséquences fiscales

Il n'y a pas d'impôt sur la fortune aux Émirats arabes unis, par conséquent, un particulier n'est pas imposé sur la propriété d'une collection d'œuvres d'art.

Lorsque le collectionneur d'art vend, en de rares occasions, des œuvres d'art de sa collection, les revenus générés par la vente de ces œuvres ne sont probablement pas soumis à l'impôt sur les sociétés. La définition du revenu commercial n'inclut pas les investissements personnels et la question de savoir si l'art est considéré comme un investissement personnel est soumise à l'interprétation du droit commercial. Du point de vue de la TVA, la vente d'œuvres d'art par un particulier, sauf si elle est régulière ou répétitive, n'est pas considérée comme une activité commerciale et n'est donc pas soumise à la TVA.

Toutefois, lorsque les ventes d'œuvres d'art sont fréquentes ou lorsque le collectionneur d'art est un professionnel de l'art, il peut être considéré comme exerçant une activité commerciale et donc être imposé sur les revenus générés par la vente d'œuvres d'art. Lorsque le revenu commercial est supérieur à 1 million d'AED, il est soumis à l'impôt sur les sociétés au taux de 9 %, sauf lorsque les conditions d'exemption sont remplies. Si la personne a un doute sur

sa qualification non professionnelle/ professionnelle, elle doit solliciter de la part de l'Autorité fiscale fédérale une détermination formelle.

Lorsque le propriétaire de l'œuvre d'art est un artiste professionnel ou un marchand d'art résident, l'enregistrement à la TVA est obligatoire dans les 30 jours suivant le franchissement du seuil de 375 000 AED. Chaque vente effectuée aux Émirats arabes unis sera soumise à une TVA de 5 %, sauf lorsque les œuvres d'art sont exportées ou lorsque les ventes sont effectuées dans des zones désignées (designated zones) et remplissent les critères pour bénéficier de ces incitations fiscales spécifiques.

• Conséquences successorales

Lorsqu'un particulier possède une collection d'œuvres d'art, celle-ci est incluse dans son patrimoine successoral. Les résidents de confession non musulmane peuvent enregistrer un testament auprès de l'autorité compétente (DIFC Courts ou ADJD) et déterminer librement la répartition successorale de leur patrimoine. Depuis 2023, ils bénéficient d'un régime juridique propre concernant leurs relations personnelles et successorales. Dans ces circonstances, au décès d'un tel résident et à défaut d'un testament, ses héritiers peuvent demander au tribunal étatique d'appliquer leur droit national à la succession, ce qui semble

cependant difficile à mettre en pratique.

Au décès d'une personne de confession musulmane résidante aux Émirats arabes unis, en principe, la charia s'applique et son patrimoine est réparti entre les héritiers conformément à ses principes. Depuis mi-avril 2025, une nouvelle loi est entrée en vigueur souhaitant « moderniser » le droit de la famille et des successions dans le pays. Cela aura certainement un impact positif pour les résidents de confession musulmane, cette loi permettant plus d'égalité pour les femmes, une justice plus moderne, un droit de garde concernant les enfants plus équitable et clair, et une certaine forme de reconnaissance des testaments.

Dans tous les cas susmentionnés, si aucune disposition n'a été prise, la collection d'œuvres d'art d'un particulier sera répartie entre ses héritiers et la pérennité de la collection sera perdue. Le travail de toute une vie du collectionneur ne lui survivra ainsi pas, d'où la nécessité de planifier en amont.

II. Lorsque le propriétaire est une société ayant son siège aux Émirats arabes unis

Ce modèle s'applique lorsqu'un particulier transfère la propriété de sa collection d'œuvres d'art à une société sise aux Émirats arabes unis. Les raisons qui motivent ce choix peuvent être le désir de garantir la pérennité

de la collection, l'application de règles communes à la gestion de la collection, la conduite de certaines activités commerciales et certains motifs de planification successorale.

- **Conséquences fiscales**

Si une société sise aux Émirats arabes unis vend des œuvres d'art, les revenus générés par ces ventes seront inclus dans les bénéfices de la société. En principe, le bénéfice imposable sera taxé dépendant du lieu du siège de la société, comme décrit ci-dessous :

- s'il s'agit d'une société dite «Mainland Company», 9 % d'impôt sur les sociétés sur le revenu imposable supérieur à 375 000 AED,

- s'il s'agit d'une société dite «Designated zone Company», elle bénéficiera d'un allègement de l'impôt sur les sociétés de 9 % (allègement de zone franche) lors de la vente à un revendeur/distributeur. En cas de vente à un client, un impôt sur les sociétés de 9 % sera prélevé.

- Une exonération peut être applicable à une entité qui remplit les conditions d'une entité d'intérêt public (avec cette exonération, l'entité sera tenue de s'enregistrer à l'impôt sur les sociétés, mais ne paiera aucun impôt aux autorités fiscales).

En ce qui concerne la TVA, chaque vente sera soumise à un taux de 5 %, sauf lorsque les œuvres d'art sont exportées à l'étranger ou lorsque les ventes sont effectuées dans des designated zones et remplissent les critères pour bénéficier de ces avantages fiscaux spécifiques. L'enregistrement à la TVA est obligatoire dans les 30 jours suivant le franchissement du seuil de 375 000 AED (ventes imposables + importations vers UAE hors zones franches).

- **Conséquences successorales**

Le collectionneur d'art sera l'actionnaire de la société. À son décès, les actions de la société seront transférées à ses héritiers conformément à la loi applicable. L'avantage juridique de posséder une collection d'œuvres d'art par l'intermédiaire d'une société est que les œuvres restent dans la société plutôt que d'être réparties entre les héritiers. La gestion de la collection d'œuvres d'art est définie dans le pacte d'actionnaires, rédigé par le fondateur de la société, qui dispose d'un large pouvoir en matière d'élaboration des règles applicables à la collection. Cette méthode garantit la pérennité de la collection d'œuvres d'art et constitue un excellent moyen de planification successorale.

III. Lorsque le propriétaire est une fondation privée sise aux UAE

- **Conséquences fiscales et successorales**

Aux Émirats arabes unis, les fondations privées ont été introduites récemment et constituent des outils précieux pour la planification successorale. Une fondation privée peut être créée au DIFC, à RAK ICC et à l'ADGM, conformément à leurs lois et pratiques respectives. Il s'agit d'un type de fondations de famille, une approche contemporaine du modèle de la fondation liechtensteinoise.

L'outil le plus approprié disponible localement pour les collectionneurs privés pour détenir, protéger et préserver une collection d'œuvres d'art est la fondation privée. Le collectionneur peut être nommé fondateur et (l'un des) membre(s) du conseil de la fondation privée, ce qui lui permet de contrôler la collection, et également d'en être nommé bénéficiaire. Il peut également désigner ses héritiers comme bénéficiaires de la fondation et prévoir la gestion de sa collection et de son patrimoine, au moyen des termes décrits dans la charte constitutive et ses règles internes et en utilisant ainsi cette structure juridique comme outil de planification successorale.

Si certains critères spécifiques sont remplis, la fondation peut bénéficier de la « transparence fiscale » au niveau des bénéficiaires. Dans ce cas, et compte tenu de la faible imposition des sociétés/ entreprises pour les particuliers aux Émirats arabes unis, les revenus générés par la collection d'œuvres d'art ne seraient généralement pas imposables aux Émirats arabes unis.

Conclusion

Les collectionneurs d'art et professionnels aux Émirats arabes unis doivent être informés et agir en conséquence concernant les aspects fiscaux et successoraux liés à la détention et au commerce d'œuvres d'art dans ce pays.

Les Émirats arabes unis évoluent constamment, et le gouvernement accorde une attention particulière aux besoins de sa population et au développement des opportunités commerciales pour attirer les talents et les investissements.

Le marché de l'art n'est pas encore aussi établi qu'en Occident. Cependant, il dispose d'outils de planification successorale qui peuvent être qualifiés de niches, méritant une attention particulière.

Case study: Plundering Greek archeological patrimony – A cultural property dispute Involving Switzerland, Italy and Greece

by Dario Jucker¹⁸



By comparing the images taken at the 2017 Frieze Fair in London with archival photographs from the collection of Gianfranco Becchina — available through the Greek forensic archaeologist Dr. Christos Tsirogiannis — there is no doubt: the vases are the same.

“It is the same lekythos without a doubt: the same shape with the same missing parts, the same marks of damage on the surface, the same scene in relief, and the same inscriptions, which is also transcribed by the middleman on one of the Polaroid images,” Tsirogiannis said.

18. Attorney at Law, qualified in Italy and Switzerland,
www.juckerlegal.ch, info@juckerlegal.ch



*A view of the two vases on Jean David Cabn's
AG stand at Art Frieze, 2017
Image: Christos Tsirogiannis*

These vases are a Lekythos, an Attic funerary vase dating back to the 4th century BC, and a Loutrophoros, an ancient vase probably used for carrying water, same age and provenance.

Gianfranco Becchina is one of the most notorious art dealers who has been active in looting Italy's archaeological heritage and then reselling it abroad.

He operated mainly in Basel, Switzerland, where he had an art gallery. He built an immense wealth through illicit trafficking in cultural property, including with the involvement of the Mafia. He was also well connected with international collecting, being acquainted with George Ortiz, one of the most important collectors of classical art, with whom he appears as co-owner of precisely one of the two vases we are discussing.

The two antique vases were part of a significant judicial seizure in 2015 by the Italian Carabinieri, Nucleo Tutela Patrimonio Culturale, as part of more than 5,000 pieces from a storage facility at the Basel Free Port rented by Becchina. Initially, as Becchina was known to have mainly stolen archaeological artifacts from Italy, the Basel Public Prosecutor decided to hand these goods over to Italy, following a request for judicial assistance.

According to international mutual legal assistance in criminal matters, if the request is not manifestly inadmissible or inappropriate (e.g., a fishing expedition), the Italian judicial authorities—once an investigation has been initiated and the evidence located in Switzerland—may request the cooperation of the Swiss Public Prosecutor, including the adoption of precautionary measures.

Becchina has been sentenced of several crimes in Italy and in Switzerland linked with illicit trafficking of cultural property: theft, embezzlement, handling stolen goods and money laundering.

By Law of March 9, 2022, Title VIII-bis of the Italian Criminal Code, entitled 'Crimes against Cultural Property,' was introduced. This reform established specific offences related to cultural property and transferred certain provisions from the Code of Cultural Heritage to the Criminal Code.

A new aggravating circumstances system has been introduced. This improvement has been an important step forward for preventing and punishing the trafficking of cultural property.

Consider, for instance, the offence of theft: while ordinary theft is punishable by imprisonment from 6 months to 3 years, the newly introduced offence concerning the theft of cultural property is punishable by imprisonment from 2 to 6 years—or from 4 to 10 years in the presence of aggravating circumstances.

Particular attention has been devoted to the offences against cultural property committed through conspiracy or a criminal organization

(with an increase from 1/3 to half of the base penalty) and a key provision of the reform is the crime of self-laundering of cultural property.

The offence of self-laundering is committed by any person who transfers the proceeds of a crime into a financial activity and conceals or disguises their criminal origin. This offence is punishable by imprisonment from 3 to 10 years and a fine ranging from 6,000 to 30,000 euros

Therefore, would Becchina be prosecuted today, it is likely that his sentence would have been more severe.

Coming back to our case, following their seizure in Switzerland, the vases were consigned to Italy together with several thousand cultural goods. But the Italian authorities noticed that the provenance of the two vases was not Italian and decided to return them to Switzerland.

The Swiss authorities, through the Federal Office of Culture, could not determine with certainty the provenance of the two vases. The Basel Public Prosecutor decided to sell them on the market in an attempt to recover some of the debts that Becchina had towards the Confederation and gave mandate to the Swiss art dealer Jean David Cahn.

After having located the vases at the Frieze Art Fair, the Greek authorities requested legal assistance and obtained a further seizure in 2017. Evidence was also provided that at least one of the vases was looted in Athens and delivered to Becchina in the 1970s. Was the art dealer under a legal or professional obligation to investigate the provenance of the vases? If such due diligence was not carried out, should the dealer have refrained from selling them?

Article 16, paragraph 1 of the Swiss Cultural Property Transfer Act (CPTA), which sets out the due diligence requirements for professionals, provides that a cultural property may only be transferred if the person effecting the transfer can, under the circumstances, reasonably assume that it:

A.

has not been stolen, lost against the owner's will, or unlawfully excavated.

B.

has not been unlawfully imported.

If the art dealer knew that the vases are linked to Mr. Becchina, it is hard to sustain that he could presume they had a lawful provenance.

In fact, only after being challenged by the Greek authorities, the art dealer did admit the link of the two vases to the notorious trafficker, while he claimed that the vases had been cleared by the Italian authorities and by the Art Loss Register.

Interestingly, a bilateral agreement for the restitution of cultural heritage between Switzerland and Greece has come into force on 15 May 2007. Although the bilateral agreement does not apply to cultural heritage already

on the Swiss territory before 2007 (and the Lekythos and the Loutrophoros were already in Basel at least from the 1980s), stone objects from prehistory to 1,500 AD are included in the Annex defining its material scope.

Thanks to out-of-court negotiations, the restitution to Greece of the two vases, now on display at the Kerameikos Museum in Athens, was later achieved.



*The two vases as exhibited by Kerameikos Museum in Athens, 2024
Image: Dario Jucker*

Conference report: *The Artists' Market, Responsible Art Market, Geneva, 31 January 2025*

By Vincent Tschannen¹⁹



The 2025 RAM Conference was held in the heart of the artgenève art fair and was committed to “The Artists’ Market”. After having discussed topics such as due diligence, the antiquities market, expertise, and valuation, this year RAM returns to the core of the art market: the Artists. This 2025 conference explored the dynamics of the relationship between art and the market, focusing on the artist’s journey

of building their career and managing their market presence. RAM also delved into evolving roles of collectors, gallerists, and auction houses, as well as the mechanisms that shape the balance between the primary and secondary markets. The conference was opened by a keynote who was then followed by two panels and a legal flash.

After a brief introduction, **Dr. Anne Laure Bandle**, Borel & Barbey, RAM Taskforce and Art Law Foundation introduced the 2025 keynote speaker **Benjamin Spiers (Ben)**, a UK artist based in London since the 90’s. While presenting some of his work, Ben talked about the challenges he has faced as an artist. Diving back into his memories as a young artist, he recalled the tough beginning. His gallerist, eager to generate turnover, pushed him to sell all his paintings, despite the artist’s reluctance to give away all his works. Those experiences taught him not to rush decisions.

19. Vincent Tschannen, Master of Law student, University of Geneva, Vincent.Tschannen@etu.unige.ch.



Benjamin Spiers

He emphasizes the value of social networks, recounting how a famous artist's Instagram repost brought him exhibition offers overnight. This experience highlighted the power of online connections. Beyond social media, he also organized brunches at his studio with artists, curators, and critics, fostering a supportive environment for exchanging ideas and building valuable relationships in the art world.

Later on, Ben also shared his experience with the secondary market. If having some of your work auctioned for the first time can be positive and demonstrate market interest for your art, Ben also felt helpless at times when you have no other choice than to “sit back and watch”. He advises artists to remain resilient and focused on their art, despite market fluctuations.

The keynote was followed by a brief Q&A session, highlighting the importance of understanding the commercial landscape. However, as Ben emphasized, it should never dictate your creative practice. Confidence in your work and the resilience to navigate market challenges are essential.

Following Ben's keynote, the first panel of the day chaired by **Anne Laure Bandle** was dedicated to building an artist's market from the studio to the art market.

The discussion touched on different models and strategies for supporting an artist's production, cultivating their networks and the role others can play in leveraging opportunities or exposure and the positioning of an artist's oeuvre in the marketplace.

Initiating the panel, **Olaf Nicolai**, a conceptual German artist, focused on the importance of the community aspect in his work. Through his experiences, community has helped him define himself as an artist as much as it has supported the promotion of his work. **Dr. Martin Heller**, Good practice Institute, The Artists, Berlin, followed the discussion by addressing the lack of transparency in the market. He also notes that while the market is about commodities, it would be overly simplistic to view the art market as a single entity. On the contrary, there are many different types of markets, each influenced by the art form, the

artists and the structures involved. Continuing the discussion, **Laura Gowen**, Gowen Contemporary, Geneva, who had initially started her career in the secondary market but who now focuses on helping new artists emerge, underlined the fast-paced and constantly evolving nature of the market, which now more than ever requires a collaborative approach.

The conversation turned towards various strategies artists can adopt to promote their work. Martin emphasized the desire to be seen, to participate in exhibitions, and to be part of something larger. He noted that opportunities no longer primarily come from art academies, but rather from curators who select artists for exhibitions. Institutions also play a role by acquiring works to be sold later. Martin acknowledged the growing role of online platforms, although some artists remain reluctant to embrace them, especially depending on their medium—whether they are painters or performance artists.

The discussion also explored the power of artist collectives, where groups promote each other and share resources. Martin suggested that in group exhibitions, sales proceeds should be pooled and distributed equally among the artists involved.

He stressed the importance of community, noting that having a support network can be crucial for an artist's growth.

Olaf Nicolai then shifted the focus to visibility and legal frameworks, stressing that entering the market involves navigating copyright exchanges and contracts. He reflected on the early stages of his career when galleries often provided artists with legal advice, helping them to understand the professional complexities behind their art practice. He emphasized that while artists are professionals, only the top-tier names receive widespread recognition, leaving many unseen.

Luc Meier, La Becque Artist's residency, La Tour-de-Peilz, spoke about residencies and their impact on an artist's career, sharing details about his own residency program near Geneva. With a budget of CHF 1 million, the program hosts artists up to a two-month period, offering them both workspace and accommodation. Luc stressed that residencies are significant milestones on an artist's CV but can also create pressure, making artists feel as though they must constantly produce. He expressed a desire to foster a healthy environment where artists are free to work without institutional constraints, aiming to avoid turning residencies

into another source of stress. His goal is to provide resources and freedom while maintaining a relationship with the artist before, during, and after the residency.

The conversation also touched on the art schools' role in preparing artists for the market. Martin stated that art schools cannot teach someone how to become an artist; instead, they should focus on providing tools and fostering an environment where students can discover themselves and remain relaxed about their process. Luc added that schools should teach a methodology of work rather than branding from the outset. Laura emphasized the need for art schools to prepare students for the realities of the art market, including how to talk about their work, collaborate with various stakeholders, and be aware of their rights and obligations.

Laura also discussed pricing, advising that early in their careers, artists should set prices that maintain their dignity while being appropriate for their location. She also emphasized the importance of building a collector base and cautioned against speculative buyers who could harm an artist's career. Furthermore, galleries typically take 50% of sales, which may seem high but covers many operational costs, leaving little profit. Laura advocated for

transparent communication between galleries and artists regarding discounts and pricing consistency.

The conversation concluded with a reflection on the importance of maintaining ethical relationships with collectors, fostering long-term connections, and creating visibility through thoughtful collaboration rather than succumbing to the pressures of social media and market trends. The panel emphasized that while the market provides valuable tools, it can also impose significant pressure on artists, hence the importance of clear communication and good transparency within the relationships between the different actors of the market. Balancing creativity, market realities, and community support remains essential.

After a brief break, the conference was followed by a second panel about managing an artist's market – The Primary and secondary market equilibrium, exploring the complex dynamics between artists, galleries, collectors, and auction houses as the art market continues to evolve. Hosted by Astrid Rossetti Firmenich, Rosetti Firmenich Art Advisory, Geneva & London, the session highlights key strategies to support an artist's career across both the primary and secondary markets.



Laura Gowen

Sarah Allen, Hauser & Wirth, RAM Advisory Board and London Committee, London, who works with both living artists and estates, takes a holistic approach. She emphasizes the importance of building a market that goes beyond simple transactions by creating a lasting legacy for the artist. Her process starts by assessing the existing literature and catalogues raisonnés, which are crucial to establish credibility. She also keeps a long-term view of artworks entering the secondary market, balancing rarity with accessibility. For Sarah, strong relationships with auction houses are essential to better understand the underlying dynamics of sales. Equally important are long-term relationships with buyers—she emphasizes the need to cultivate a base of dedicated collectors rather than short-term speculators.



Sarah Allen

Johan Nauckhoff, Sotheby's, Geneva, discusses the critical role auction houses play in shaping an artist's market, highlighting how auction results can broaden access to collectors and reflect current trends. He notes that while secondary market prices can influence the primary market, the two generally operate in parallel—strong auction results can push primary prices up, but weaker results don't necessarily drive them down. While he acknowledges Benjamin Spiers' earlier perspective on the challenges artists face in the secondary market, he does not fully agree with everything. Instead, he emphasizes that it is the responsibility of galleries to carefully choose who they sell an artist's work to in the primary market, ensuring long-term stability and value.

In continuation of the previous discussions, a conversation on non-resale clauses reveals their importance in stabilizing an artist's market long-term. Sarah points out that these

clauses, often proposed to artists, help control volatility by giving the artist or gallery a pre-emption right before any resale occurs.

Regionality also plays a significant role in developing an artist's market. Sarah observes that local preferences, such as those seen at artgenève or in Miami, influence the types of works exhibited, as well as the engagement of local collectors. Johan stresses the importance of offering collectors works they don't often encounter in their region.

The session also addresses emerging trends, such as the impact of Gen Z, which is transforming art collecting through online platforms. The panelists emphasize the need for galleries and auction houses to adapt to this shifting ecosystem while focusing on building strong collector bases and creating sustainable markets for artists.

This talk sheds light on the challenges and strategies of effectively managing an artist's market in both primary and secondary contexts, ensuring their career and artistic value are protected and enhanced over the long term.

To conclude the day of discussions, a Legal Flash session was held to highlight the "10 Things You Need to Know About Art Sale Contracts". This

session provided a comparative analysis of legal frameworks governing art sales in the UK, France, Switzerland, and the USA. The discussion, based on the report available on the RAM website, highlighted five of the key aspects of art sale contracts that artists and intermediaries should be aware of.

The conversation held by **Mathilde Heaton**, Phillips Auctioneers, RAM Taskforce & RAM London Committee, London, opened with an examination of the artist-gallery relationship. Galleries and artists often work together without formal agreements, relying instead on trust. However, contracts provide essential clarity on rights and obligations. Common agreements include representation contracts, where a gallery promotes and negotiates sales on behalf of the artist in exchange for a commission, and consignment agreements, where artworks are placed in a gallery for sale, with the artist receiving a share of the proceeds only if a sale occurs. Loan agreements allow a gallery to exhibit a piece for a set period without selling it, while commission agreements outline terms when a third party requests a custom artwork from an artist.

A striking point was the lack of formal agreements in the industry. According to a 2023 study mentioned by **Anne-Sophie Nardon**, Borghèse Associés,

Paris, only 15% of artists and galleries consistently use contracts, while 43% work without any legal framework at all. This reliance on informal agreements raises risks regarding payment terms, discount policies, and production costs. Contracts not only protect both parties but also ensure transparency and communication, preventing potential disputes.

The discussion then shifted to authenticity in secondary market sales, a crucial issue when artworks are resold. Mathilde Heaton noted that historically, art sales often lacked contractual guarantees of authenticity, though this is changing. In the UK, galleries issuing invoices are not automatically liable for authenticity unless explicitly stated in a contract. Auction houses, for example, provide authenticity guarantees, but only within specific timeframes. In France, the situation differs: authenticity is legally protected if acknowledged in an invoice or auction catalog. The 1981 Marcus Decree further clarifies that phrases like “attributed to” indicate a reasonable assumption rather than a guarantee, while “work of” signifies full authenticity.

The conversation also addressed resale restrictions, contractual clauses used to prevent speculation and excessive flipping of artworks at auction.

Natalia Faekova, Taylor Wessing, London, explained that these clauses, common in contemporary art galleries, help maintain an artist’s market stability. They may include obligations such as offering a resale option to the gallery before selling elsewhere, restricting resale for a set period, or requiring compensation if an artwork is resold too quickly. However, enforceability remains uncertain, as such restrictions could conflict with competition law or trade regulations. While courts have yet to make definitive rulings, the key challenge is ensuring these clauses remain fair and proportionate.



Mathilde Heaton, Anne-Sophie Nardon, Natalia Faekova, Emma Broughall

Finally, the panel explored artist resale royalties, which grant artists a percentage of resale profits. The concept dates back to a famous 19th-century case involving Jean-François Millet, whose painting *L’Angélu*s was resold at an enormous profit while

the artist had earned very little. In France, resale royalties are now legally mandated and must be paid by the seller. A legal battle involving Christie's led to a European Court of Justice ruling allowing flexibility, meaning auction houses can contractually choose whether the buyer or seller pays. In the UK, the system follows the European model. In the USA, resale rights vary by state, with California offering some protections. Switzerland, however, does not have resale rights, as studies have shown they would primarily benefit established artists rather than emerging ones. Instead, Switzerland prefers supporting artists through institutional programs.

The session underscored the importance of legal awareness in the art market, highlighting how contractual frameworks can safeguard artists, galleries, and collectors while ensuring market stability.

The 2025 Responsible Art Market Conference provided a deep dive into the evolving dynamics of the artist's market, highlighting both opportunities and challenges. Discussions emphasized the importance of strong, transparent relationships between artists, galleries, collectors, and auction houses, as well as the impact of market fluctuations and the rise of online platforms. While artists must remain focused on their

creative practice, they also need to understand the commercial landscape, pricing strategies, and the mechanisms shaping their market presence. Legal frameworks, including contracts, resale rights, and non-resale clauses, were also key topics, underscoring their role in ensuring fairness and market stability.

The conference reaffirmed the need for collaboration, ethical practices, and long-term strategies to support artists sustainably. Panelists stressed the importance of community and transparency in building an artist's career while navigating an increasingly competitive and fast-changing market. By fostering dialogue and sharing knowledge, the conference contributed to shaping a more informed and resilient art ecosystem. We look forward to next year's edition, which will mark the 10th anniversary of the Responsible Art Market initiative.



Morgane Desboeufs, Anne Laure Bandle, Alice Surer et Mathilde Heaton (the RAM Task Force)
All images by Léo Paschoud

Nouvelles acquisitions de la Bibliothèque du Centre du droit de l'art

Restitution de biens culturels

1. Bories Clémentine, *Les restitutions des collections muséales*, Mare et Martin, 2022, 410 pages
2. Crémère Cédric, *Au-delà des restitutions – éthique, dialogue et coopération*, MKF Editions, 2024, 82 pages
3. Blin Myriam Odile, *Musées et restitutions – place de la Concorde et lieux de la discorde*, Publications de l'Université de Rouen et Havre, 2021, 226 pages
4. Laufer David, *Meurtre et spoliations d'un collectionneur*, Favre Editions, 2025, 144 pages
5. Angelo Dan, *La restitution de biens culturels*, Editions Présence Africaine, 2024, 334 pages
6. Von Schorlemer Sabine, *Die panafrikanische "Charter for African Cultural Renaissance"*, Barbara Budrich Verlag, 2024, 381 pages
7. Dreyfus Jean-Marc & de Ravel d'Esclapon Thibault, *Reconsidérer les MNR – sur les restitutions des œuvres spoliées entre 1933 et 1945*, Dalloz, 2025
8. ICOMOS Suisse ETH, *A future for whose past?*, Hier und Jetzt, 2025, 516 pages

Trafic illicite de biens culturels

8. Fissore Laure & Larriba Luc, *Trafic d'oeuvres d'art – enquête au cœur de l'OCBC*, Editions de la Martinière, 2025, 192 pages
9. Al Khabour Anas, *Illicit Trafficking of Cultural Properties in Arab States*, Archaeopress, 2022, 210 pages
10. Mazza Roberta, *Stolen Fragments – Black Markets, Bad Faith and the Illicit Trade in Ancient Artefacts*, Redwood Press, 2024, 272 pages

Généralités sur le droit de l'art

11. Rambaud Thierry, *Droit et archéologie 2025*, Larcier Intersentia, 2025, 248 pages
12. Merhai Joseph & Pasquier Thomas, *L'art et sa valeur*, Schulthess, 2022, 94 pages
13. Grimm Dieter, Klonk Charlotte, Kummer Nina Kathalin & Schölig Theodor, *Nationales Kulturerbe 2025*, Nomos, 2024, 136 pages

Grand public

14. ICOM (Edité par Françoise Mairesse), *Dictionary of Museology*, Routledge, 2023, 582 pages

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Les Bronzes du Bénin exposés au British Museum, à Londres - Image : Geni, CC-BY-SA 4.0


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