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Educational, Scientific and  
Cultural Organization

# Executive Board

Hundred and eighty-first session

# 181 EX/53

PARIS, 13 March 2009  
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Item 53 of the provisional agenda

## REPORT BY THE DIRECTOR-GENERAL ON THE PREPARATION OF A DRAFT DECLARATION OF PRINCIPLES RELATING TO CULTURAL OBJECTS DISPLACED IN CONNECTION WITH THE SECOND WORLD WAR

### SUMMARY

The present document is presented pursuant to 180 EX/Decision 12, which invites the Director-General “to convene an intergovernmental meeting of experts (category II), to be funded from extrabudgetary funds, and to be held at UNESCO Headquarters as soon as such funds are available, to explore further the possibility of arriving at a consensus recommendation on the basis of the text of the March 2007 draft of the declaration of principles relating to cultural objects displaced in connection with the Second World War”.

Financial or administrative implications are to be borne by extrabudgetary funding.

1. In September/October 2007, the 177th session of the Executive Board adopted 177 EX/Decision 17 recommending:

- “(a) that the General Conference invite the Director-General to convene a meeting of intergovernmental experts to explore further the possibility of arriving at a consensus recommendation on the basis of the text adopted by the intergovernmental meeting (category II) in March 2007 (funded from extrabudgetary funds), to be submitted to the Executive Board at its 180th session and subsequently to the General Conference at its 35th session,
- (b) that the General Conference decide to suspend further consideration of the above-mentioned draft declaration until the 35th session of the General Conference”.

177 EX/Decision 17 also invited the Director-General “to inform the Executive Board by the time of its 180th session on the progress made or consensus achieved by the meeting of intergovernmental experts on this issue, with a view to a recommendation by the Executive Board to the General Conference at its 35th session”.

2. Following consideration of this issue, the 34th session of the General Conference (UNESCO Headquarters, 16 October-2 November 2007) adopted 34 C/Resolution 43 which invites the Director-General to organize the above-mentioned intergovernmental expert meeting (funded by extrabudgetary resources) to explore further the possibility of arriving at a consensus recommendation on the basis of the text of the draft of the declaration adopted by the second session of the intergovernmental meeting at UNESCO Headquarters in March 2007, to be submitted to the General Conference at its 35th session.
3. By the time of the 180th session of the Executive Board, the necessary extrabudgetary funding estimated at US \$50,000 had not been collected. The Executive Board could only reiterate, by 180 EX/Decision 12, its former decision.
4. Since then, it has been received thanks to the generous contributions from China, Greece, Hungary, the Republic of Korea and Switzerland. The Director-General has therefore decided to hold this meeting from 17 to 18 March 2009.
5. An addendum to this document on the report of this intergovernmental meeting of experts will be issued before the 181st session of the Executive Board. The addendum will also contain a draft decision.



United Nations  
Educational, Scientific and  
Cultural Organization

# Executive Board

Hundred and eighty-first session

# 181 EX/53 Add.

PARIS, 17 April 2009  
Original: English/French

Item 53 of the provisional agenda

## REPORT BY THE DIRECTOR-GENERAL ON THE PREPARATION OF A DRAFT DECLARATION OF PRINCIPLES RELATING TO CULTURAL OBJECTS DISPLACED IN CONNECTION WITH THE SECOND WORLD WAR

### ADDENDUM

#### SUMMARY

This document is an addendum to document 181 EX/53 and presents the results of the intergovernmental meeting of experts which was held on 17-18 March 2009 at UNESCO Headquarters with extrabudgetary funding.

Action expected of the Executive Board: Decision in paragraph 6.

1. Pursuant to 180 EX/Decision 12 and as announced in document 181 EX/53, on 17 and 18 March 2009 at UNESCO Headquarters, the Director-General convened, with extrabudgetary funding, an intergovernmental meeting of experts geared to “explore further the possibility of arriving at a consensus recommendation on the basis of the text adopted in March 2007”.
2. This meeting, attended by representatives of sixty UNESCO Member States and one observer intergovernmental organization, was unable to achieve a consensus on the whole of the text of a Draft Declaration. The text that was the basis for discussion was the text adopted in 2007 by an intergovernmental committee of experts.
3. For the meeting in March 2009 a number of written amendments were submitted by four Member States: two of which had voted against the 2007 text and two of which had abstained vis-à-vis the 2007 text.
4. The Draft Declaration, as amended in the light of the debates, is presented to the Executive Board at its 181st session for recommendation to the General Conference. As such, it meets with the approval of one of the Member States which voted against the 2007 text.
5. To facilitate the discussion of the Executive Board, a copy of the Draft Declaration as adopted by the second session of the intergovernmental meeting of experts in March 2007 is attached in Annex I, the amendments approved by consensus in the March 2009 meeting in

Annex II, the consolidated text integrating such amendments in Annex III and the Rapporteur's report in Annex IV.

**Action expected of the Executive Board:**

6. In view of the foregoing, the Executive Board may wish to adopt the following decision:

The Executive Board,

1. Recalling 34 C/Resolution 43 which, among other things, invited the Director-General to convene an intergovernmental meeting of experts (to be funded from extrabudgetary funds) to explore further the possibility of arriving at a consensus recommendation on the basis of the text adopted in March 2007, to be submitted to the General Conference at its 35th session,
2. Having examined documents 181 EX/53 and Add.,
3. Recommends the following draft resolution to the General Conference for adoption at its 35th session.

“The General Conference,

*Recalling* 34 C/Resolution 43 which, among other things, invited the Director-General to convene an intergovernmental meeting of experts (to be funded from extrabudgetary funds) to explore further the possibility of arriving at a consensus recommendation on the basis of the text adopted in March 2007, to be submitted to the General Conference at its 35th session,

*Having examined* document 35 C/....

1. *Adopts* the Draft UNESCO Declaration of Principles relating to Cultural Objects Displaced in Connection with the Second World War as contained in document 35 C/....”.

## ANNEX I

### **DRAFT DECLARATION OF PRINCIPLES RELATING TO CULTURAL OBJECTS DISPLACED IN CONNECTION WITH THE SECOND WORLD WAR ADOPTED BY THE MARCH 2007 INTERGOVERNMENTAL MEETING OF EXPERTS**

*Considering* the tragic events that took place in relation to the Second World War, where many cultural objects were destroyed, lost or displaced,

*Having in mind* the relevant regulations of the Annex to the 1907 Fourth Hague Convention (Regulations Respecting the Laws and Customs of War on Land),

*Acknowledging* the 1998 Washington Conference Principles on Nazi-Confiscated Art and the 2000 Vilnius Declaration to Facilitate the Restitution of Disputed Works, and noting the essential role of non-governmental participants in successful practices and procedures based on those documents,

*Noting* with appreciation the growing number of returns of cultural objects displaced in relation to the Second World War, and that such returns should be further encouraged by the international community,

*Acknowledging* that to date only some countries have adopted national legislation or other measures to regulate or resolve such displacements that are consistent with applicable international law,

*Encouraging* States to develop national processes to take into account the following Principles,

*Noting* with concern that a number of issues related to cultural objects displaced in relation to the Second World War have not yet been settled,

*Also noting* that the return of cultural objects to their countries of origin is a major concern of many countries,

*Urges* States concerned to resolve disputes on the return of cultural objects displaced in relation to the Second World War, taking into account, as appropriate, the following principles:

#### **PRINCIPLE I**

##### *Scope of Application:*

These Principles are of a non-binding character and are intended to provide general guidance for bilateral or multilateral interstate negotiations in order to facilitate the conclusion of agreements related to cultural objects. Under these Principles "Cultural Objects" means objects, which:

- (i) are listed in Article 1 of the 1970 UNESCO Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property; and
- (ii) have been removed from, or the possession of which has been lost within, a territory during or in connection with hostilities or occupation related to the Second World War, even if such occupation was total or partial or had met with no armed resistance.

#### **PRINCIPLE II**

##### *Meaning of Loss of Possession or Removal:*

These Principles apply to any loss of possession or removal where there are reasonable grounds to conclude that the Cultural Objects concerned:

- (i) were looted or plundered; or
- (ii) were appropriated in a manner contrary to the law in force in the territory where they were located at the time, or appropriated in a manner in conformity with a law or a judicial or administrative measure, the recognition of which would be offensive to the principles of humanity and dictates of public conscience; or
- (iii) were transferred pursuant to a transaction apparently, but not actually legal, or vitiated for whatever reason, even when the transaction purports to have been voluntarily effected; or
- (iv) had otherwise left the possession of a person or an entity in circumstances deemed offensive to the principles of humanity and dictates of public conscience.

### **PRINCIPLE III**

*Measures that should be taken by the Responsible State:*

- (i) A State, being also the State of location, that was responsible for the loss of possession or removal of Cultural Objects, should return such objects to the competent authorities of the territory from which they were removed or where their possession was lost.
- (ii) A State, not being the State of location that was responsible for the loss of possession or removal of Cultural Objects, should participate in the search for and in negotiations to secure the return of such objects.

### **PRINCIPLE IV**

*Multiple responsible States:*

Where more than one State is responsible for the same or successive acts of removal or loss(es) of possession of a Cultural Object, each of these States shall be considered as a responsible State within the meaning of these Principles.

### **PRINCIPLE V**

*Measures that should be taken by the State of Location or Depositary State:*

- (i) States, other than responsible States within the meaning of these Principles, within whose territory the Cultural Objects are currently located for reasons other than deposit, should take appropriate steps to promote and facilitate their return to the competent authorities of the territory from which they were removed or where their possession was lost.
- (ii) States that are recipients of Cultural Objects deposited in their care by another State for the purpose of protecting the objects against the dangers of the events referred to in Principle I should secure their return to the competent authorities of the territory from which they were removed or where their possession was lost and should, within the limits of their domestic law, prohibit their export until such return.

## **PRINCIPLE VI**

*Measures that should be taken by the Recipient State:*

The competent authorities of the territory to which the Cultural Objects have been returned, should exercise due diligence to seek out and identify the person or the entity, if any, which was entitled to the Cultural Objects at the time the loss of possession occurred, or the successor to that person or entity, and to return these objects to such a person or entity.

## **PRINCIPLE VII**

*Successive Displacements:*

Where there have been successive displacements, the Cultural Objects should be returned to the competent authorities of the territory where they were located immediately before the first removal or loss of possession as referred to in Principle I.

## **PRINCIPLE VIII**

*Documentation:*

Cultural Objects being returned should be accompanied by the relevant scientific, technical and legal documentation available.

## **PRINCIPLE IX**

*Exclusion of War Reparations:*

Cultural Objects referred to in Principle I shall never be retained as war reparations.

## **PRINCIPLE X**

*Time Limit:*

No time limits apply to the above Principles.

## **PRINCIPLE XI**

*Relationship to International Law:*

Nothing in these Principles shall be interpreted as amending, abrogating or replacing relevant international law.

## ANNEX II

### AMENDMENTS TO THE DRAFT DECLARATION APPROVED BY CONSENSUS IN THE MARCH 2009 MEETING

#### 6th paragraph of the Preamble:

**Inviting** States to develop, **where appropriate**, national processes to take into account the following Principles,

#### 9th paragraph of the Preamble:

**Invites** States concerned to resolve disputes on the return of cultural objects displaced in relation to the Second World War, taking into account, as appropriate, the following principles:

### PRINCIPLE I

#### *Scope of Application:*

These Principles are of a non-binding character and **aim at providing, without prejudicing any possible future agreements related to cultural objects**, general guidance for bilateral or multilateral interstate negotiations in order to facilitate the conclusion of **such** agreements. Under these Principles "Cultural Objects" means objects, which:

- (i) are listed in Article 1 of the 1970 UNESCO Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property; and
- (ii) have been removed from, or the possession of which has been lost within, a territory during or in connection with hostilities or occupation related to the Second World War, even if such occupation was total or partial or had met with no armed resistance.

### ANNEX III

#### CONSOLIDATED TEXT INTEGRATING INTO THE 2007 DRAFT DECLARATION THOSE AMENDMENTS WHICH WERE APPROVED BY CONSENSUS IN THE MARCH 2009 MEETING

#### DRAFT DECLARATION OF PRINCIPLES RELATING TO CULTURAL OBJECTS DISPLACED IN CONNECTION WITH THE SECOND WORLD WAR

*Considering* the tragic events that took place in relation to the Second World War, where many cultural objects were destroyed, lost or displaced,

*Having in mind* the relevant regulations of the Annex to the 1907 Fourth Hague Convention (Regulations Respecting the Laws and Customs of War on Land),

*Acknowledging* the 1998 Washington Conference Principles on Nazi-Confiscated Art and the 2000 Vilnius Declaration to Facilitate the Restitution of Disputed Works, and noting the essential role of non-governmental participants in successful practices and procedures based on those documents,

*Noting* with appreciation the growing number of returns of cultural objects displaced in relation to the Second World War, and that such returns should be further encouraged by the international community,

*Acknowledging* that to date only some countries have adopted national legislation or other measures to regulate or resolve such displacements that are consistent with applicable international law,

*Inviting* States to develop, where appropriate, national processes to take into account the following Principles,

*Noting* with concern that a number of issues related to cultural objects displaced in relation to the Second World War have not yet been settled,

*Also noting* that the return of cultural objects to their countries of origin is a major concern of many countries,

*Invites* States concerned to resolve disputes on the return of cultural objects displaced in relation to the Second World War, taking into account, as appropriate, the following principles:

#### PRINCIPLE I

##### *Scope of Application:*

These Principles are of a non-binding character and aim at providing, without prejudicing any possible future agreements related to cultural objects, general guidance for bilateral or multilateral interstate negotiations in order to facilitate the conclusion of such agreements. Under these Principles "Cultural Objects" means objects, which:

- (i) are listed in Article 1 of the 1970 UNESCO Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property; and
- (ii) have been removed from, or the possession of which has been lost within, a territory during or in connection with hostilities or occupation related to the Second World War, even if such occupation was total or partial or had met with no armed resistance.

## **PRINCIPLE II**

### *Meaning of Loss of Possession or Removal:*

These Principles apply to any loss of possession or removal where there are reasonable grounds to conclude that the Cultural Objects concerned:

- (i) were looted or plundered; or
- (ii) were appropriated in a manner contrary to the law in force in the territory where they were located at the time, or appropriated in a manner in conformity with a law or a judicial or administrative measure, the recognition of which would be offensive to the principles of humanity and dictates of public conscience; or
- (iii) were transferred pursuant to a transaction apparently, but not actually legal, or vitiated for whatever reason, even when the transaction purports to have been voluntarily effected; or
- (iv) had otherwise left the possession of a person or an entity in circumstances deemed offensive to the principles of humanity and dictates of public conscience.

## **PRINCIPLE III**

### *Measures that should be taken by the Responsible State:*

- (i) A State, being also the State of location, that was responsible for the loss of possession or removal of Cultural Objects, should return such objects to the competent authorities of the territory from which they were removed or where their possession was lost.
- (ii) A State, not being the State of location that was responsible for the loss of possession or removal of Cultural Objects, should participate in the search for and in negotiations to secure the return of such objects.

## **PRINCIPLE IV**

### *Multiple Responsible States:*

Where more than one State is responsible for the same or successive acts of removal or loss(es) of possession of a Cultural Object, each of these States shall be considered as a responsible State within the meaning of these Principles.

## **PRINCIPLE V**

### *Measures that should be taken by the State of Location or Depositary State:*

- (i) States, other than responsible States within the meaning of these Principles, within whose territory the Cultural Objects are currently located for reasons other than deposit, should take appropriate steps to promote and facilitate their return to the competent authorities of the territory from which they were removed or where their possession was lost.
- (ii) States that are recipients of Cultural Objects deposited in their care by another State for the purpose of protecting the objects against the dangers of the events referred to in Principle I should secure their return to the competent authorities of the territory from

which they were removed or where their possession was lost and should, within the limits of their domestic law, prohibit their export until such return.

## **PRINCIPLE VI**

*Measures that should be taken by the Recipient State:*

The competent authorities of the territory to which the Cultural Objects have been returned, should exercise due diligence to seek out and identify the person or the entity, if any, which was entitled to the Cultural Objects at the time the loss of possession occurred, or the successor to that person or entity, and to return these objects to such a person or entity.

## **PRINCIPLE VII**

*Successive Displacements:*

Where there have been successive displacements, the Cultural Objects should be returned to the competent authorities of the territory where they were located immediately before the first removal or loss of possession as referred to in Principle I.

## **PRINCIPLE VIII**

*Documentation:*

Cultural Objects being returned should be accompanied by the relevant scientific, technical and legal documentation available.

## **PRINCIPLE IX**

*Exclusion of War Reparations:*

Cultural Objects referred to in Principle I shall never be retained as war reparations.

## **PRINCIPLE X**

*Time Limit:*

No time limits apply to the above Principles.

## **PRINCIPLE XI**

*Relationship to International Law:*

Nothing in these Principles shall be interpreted as amending, abrogating or replacing relevant international law.

## **ANNEX IV**

**Intergovernmental meeting of experts on the preparation  
of a draft declaration of principles relating to cultural objects  
displaced in connection with the Second World War  
(UNESCO Headquarters, 17 and 18 March 2009)  
– report by the Rapporteur (Ms Françoise M. Médégan, First Counsellor,  
Permanent Delegation of Benin)**

The intergovernmental meeting of experts on the preparation of a draft declaration of principles relating to cultural objects displaced in connection with the Second World War was held on 17 and 18 March 2009 and followed two earlier meetings held in July 2006 and March 2007. The main objective of the meeting, as established in 34 C/Resolution 43, was “to explore further the possibility of arriving at a consensus recommendation on the basis of the text adopted in March 2007, to be submitted to the General Conference at its 35th session”.

Ms Rivière, Assistant Director-General for Culture, opened the meeting, recalling its main objective and thanking the participants, in particular six States, namely China, Greece, Hungary, Madagascar, Republic of Korea and Switzerland, whose extrabudgetary contributions had enabled the meeting to take place.

She also gave the background to the process of drafting the text of the declaration, and its main features, namely, its non-binding nature which was intended to facilitate multilateral and bilateral inter-state negotiations, and its future-oriented approach.

The Bureau, composed mainly as in 2006 and 2007, consisted of the Chairperson: Ms Gavrilescu (Romania), the Vice-Chairpersons being Algeria, Argentina, Japan and United States of America, and the Rapporteur: Ms Françoise M. Médégan, First Counsellor, Permanent Delegation of Benin.

The Chairperson said that the working document of the meeting was the text of the draft declaration adopted by vote at the second session of the intergovernmental meeting of experts, held in March 2007.

She stressed that the delegations of the Russian Federation and Japan, which had voted against the adoption of the text in 2007, had distributed on the previous day proposed amendments to the draft declaration.

The text issued by the delegation of the Russian Federation proposed amendments to the Preamble and to Principles I, II, III, IV, V, VI, VII and IX.

The delegation of Japan had proposed amendments to the Preamble and Principles I, III and IX.

After discussion, the method of work selected consisted in not reopening the general discussion on the text adopted in 2007 and in discussing only those amendments proposed by two of the three delegations that had voted against it and by the two delegations that had abstained in 2007.

The Chairperson then called on the delegation of the Russian Federation to introduce its proposed amendments, the main points of which are summarized as follows: insertion of the word “illicitly” in the first paragraph of the Preamble; insertion of a new third paragraph into the Preamble concerning the 1947 and 1951 peace treaties and the Austrian State Treaty 1955; inclusion of a reference to the effective application of relevant national legislation in the fifth paragraph of the Preamble and an editorial change to the last paragraph of the Preamble. With regard to Principle I, the proposed amendments concerned the word “illicitly”, the inclusion of a reference to the participation in the Second World War of the States concerned by the declaration and the deletion

of the case of occupation that had met with no armed resistance. Principles II, III, IV, V, VI and VII were also amended by the insertion of the word “illicitly”. It was also proposed that Principle II should specify the ways in which cultural objects were lost. As to Principle III, the amendment proposed mainly to add the concept of State to that of territory and the verbs to be used (“is invited to” instead of “should”). The Russian Federation also requested the deletion of subparagraph (ii) of Principle V. In respect of Principle IX, it proposed adding a second paragraph stressing that the principle of excluding cultural objects from war reparations did not affect the right of any State concerned to request compensation in the form of cultural objects for objects destroyed or lost.

The Chairperson then called on the delegation of Japan to introduce its proposed amendments. In regard to the Preamble, Japan wished in particular to emphasize, in the final paragraph, that the purpose of the declaration was to facilitate the settlement of unresolved inter-state disputes. As to Principle I, the proposed amendment was intended to stress that the principles should not be a prelude to the establishment of a legally binding instrument and that agreements should focus on unresolved issues. As to Principle III, Japan wished the obligations undertaken by States to be limited to the scope afforded by domestic legislation, and gave the example of its constitutional law which provided for the inviolability of private property. With regard to Principle IX, Japan proposed an amendment as to the mode of the verb used (“should” instead of “shall”).

The meeting of experts discussed each of the proposed amendments thoroughly. On the second day of the meeting, the delegation of Japan and the delegation of the Russian Federation submitted revised versions of the amendments proposed on the previous day.

At the end of the discussion, Japan’s proposals, substantially modified, including its withdrawal of the amendments to Principles III and IX, were adopted by consensus by the participants.

During the discussion of the proposals of the Russian Federation, a large number of delegations made their own proposals with a view to reaching consensus thereon, for instance, by including the general reference to peace treaties in the Preamble on condition that the second paragraph of Principle IX was deleted, or by adding a new second paragraph stipulating that that Principle did not affect rights acquired by virtue of the peace treaties. It was also proposed that a new principle should be added specifying that the principles did not prevent the States concerned from concluding agreements on cultural objects that had been destroyed or lost. Even so, after lengthy discussions, no consensus was reached on the final proposals made by the Russian Federation, as the experts did not agree to the proposed amendment to Principle IX, entailing the addition of a second paragraph concerning the possibility of compensation in the form of cultural objects for destroyed or lost cultural objects. Many delegations stated during the discussions that, as a proposed principle on alternative compensation had not been accepted for inclusion in the draft principles at the first meeting in July 2006, there was no reason for it to be reintroduced. The delegation of the Russian Federation did not, however, wish to withdraw the amendment or the amendments that it had proposed to the Preamble and to Principle I.

Furthermore, the delegation of Turkey and the delegation of Poland (which had abstained in the 2007 vote) also proposed amendments.

The delegation of Turkey wished to replace the words in the eighth paragraph of the Preamble “Also noting that the return of cultural objects to their countries of origin is a major concern ...” by the words “Acknowledging the importance of the return of cultural objects to their countries of origin which is a major concern for many countries”.

Turkey's proposal was supported by many delegations but, owing to the objection of some delegations and the lack of time available to the meeting, no consensus was reached.<sup>1</sup>

The delegation of Poland, for its part, wished to amend Principle IX by adding to it a provision introducing, in particular, the possibility of reparation in the form of cultural objects for cultural objects destroyed or lost. No consensus was reached on that proposed amendment either.

In sum, the meeting did not reach consensus on the proposals submitted by the delegations of the Russian Federation, Poland and Turkey and, consequently, the text, as amended following the proposals of the delegation of Japan, will be submitted to the Executive Board at its 181st session, together with the initial text adopted in March 2007 and the report by the Rapporteur including a latest status report of the amendments proposed by the Russian Federation, Turkey and Poland but not accepted, for consideration and recommendation to the General Conference at its 35th session.

### **Latest status of amendments on which no consensus was reached**

#### **Russian Federation**

##### *Paragraph 1 of the Preamble (addition)*

*Considering* the tragic events that took place in relation to the Second World War, where many cultural objects were destroyed, lost or displaced in violation of the fundamental principles of law and justice.

*Inclusion of a new second paragraph in the Preamble:*

Considering the provisions of the Peace Treaties and other applicable international agreements.

##### *Principle I (insertion I subparagraph (ii))*

- (ii) have been removed from, or the possession of which has been lost within, a territory in violation of the fundamental principles of law and justice during or in connection with hostilities or occupation related to the Second World War, even if such occupation was total or partial or had met with no armed resistance.

##### *Principle IX (addition of a second paragraph)*

*Exclusion of War Reparations:*

Cultural Objects referred to in Principle I shall never be retained as war reparations.

The provisions of this Principle do not affect the right of any State to the restitution of cultural objects destroyed or irretrievably lost by the transfer to such State of cultural objects of the same kind and of approximately equivalent value.

#### **Turkey**

##### *Paragraph 8 of the Preamble (amendment).*

Acknowledging the importance of the return of cultural objects to their countries of origin which is a major concern for many countries; and,

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<sup>1</sup> The statement by Turkey is annexed hereto.

**Poland**

*Principle IX (inclusion of second and third paragraphs)*

*Relationship to International Law:*

Nothing in these Principles shall be interpreted as amending, abrogating or replacing relevant international law.

The provisions of these Principles do not limit in particular the right of any affected State to the restitution of cultural objects destroyed or irretrievably lost.

The restitution in such cases should be affected by the means of transfer to such State of cultural objects of the same kind and approximately equivalent value from Responsible State (restitution in kind).

**Annex**

**STATEMENT BY TURKEY AT THE END OF THE INTERGOVERNMENTAL  
MEETING OF EXPERTS OF 17 and 18 MARCH 2009**

Our intention was to facilitate consensus, not to prevent it. We therefore refrained from pursuing the proposals that we made at the last meeting of experts concerning the principles of the draft declaration and confined our amendments to the Preamble alone.

We were prepared, nevertheless, to withdraw our proposal if there had been consensus on the text in its entirety. Unfortunately, no consensus had been reached.

We should like to stress that our proposal was supported by the majority of delegations and that we wish this to be reflected in the Rapporteur's report, together with this statement in full.