

Export of Objects of Cultural Interest 2004 – 05



Report of the Reviewing Committee on the Export of Works of Art

1 May 2004 – 30 April 2005

To:

The Rt Hon. Tessa Jowell, MP
Secretary of State for Culture, Media and Sport

Fifty-first Report of the
Reviewing Committee

Reviewing Committee on the Export of Works of Art

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Previous Reports

2003-04 Cm 6404
2002-03 Cm 6048
2001-02 Cm 5662
2000-01 Cm 5311

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Part I: Reviewing Committee Report for 2004-05 (1 May to 30 April)

History and operation of the export control system

A history of export controls in the UK, and a description of current export controls and the operation of the Reviewing Committee, are attached as Appendix A.

Consideration of items by the Reviewing Committee 2004-2005

There were 9,990 licence applications during the period 1 May 2004 to 30 April 2005, covering a total of 42,909 individual items. Of these, 31,174 items were referred to expert advisers. The number of cases considered by the Committee, because an expert adviser had recommended that an object met at least one of the Waverley criteria, was 32 (see below) – a tiny fraction of the items covered by the export licensing system – which shows that expert advisers think very carefully before referring cases to us.

Items found to meet the Waverley criteria

We found that of the 32 items (including two sets) which we considered, 27 met at least one of the Waverley criteria. These are listed below. We starred six of them as a sign of their outstanding importance, to indicate that especially great efforts should be made to retain them in the United Kingdom.

- Case 1 – a Mantuan parcel-gilt and silvered bronze roundel (met second and third criteria; starred)
- Case 2 – a rare embroidered linen doublet c. 1650 (met third criterion)
- Case 3 – a rare silver Iron Age coin (met third criterion)
- Case 4 – a painting by Jan Steen, *The Burgher of Delft and his daughter* (met second and third criteria)
- Case 5 – a painting by Francis Bacon, *Study after Velasquez* (met second and third criteria)
- Case 6 – a draft Royal Warrant for a patent for Robert Hooke's 'Watches with Springs' (already found to meet first and third criteria)
- Case 8 – a painting by Hans Memling, *Portrait of a Man in a Black Cap* (met second and third criteria)
- Case 10 – a Mughal ceremonial dagger (met first and third criteria)
- Case 11 – a Mughal flywhisk handle (met first and third criteria)
- Case 12 – a Mughal silver huqqa set (met first and third criteria)
- Case 13 – a Mughal flask (met all criteria; starred)
- Case 14 – a George II silver epergne by Paul Crespin, London 1748-49 (met second and third criteria)
- Case 15 – an illuminated medieval manuscript, the *Macclesfield Psalter* (met all criteria; starred)
- Case 16 – an album of watercolours, *Views of Calcutta*, by James Baillie Fraser (met third criterion)
- Case 17 – a Cartier bandeau (met first and third criteria)
- Case 18 – a silk and wool gentleman's doublet c.1600 (met third criterion)
- Case 19 – a marble sculpture by Benedetto Pistrucci (met third criterion)
- Case 20 – a Charles II silver dish (met all criteria)
- Case 21 – an oak coffer by William Beckford and HE Goodridge (met all criteria)
- Case 22 – a gold, silver-gilt, lapis-lazuli and enamel clock by Gustave Baugrand, Paris, 1867 (met second and third criteria)
- Case 23 – a pink satin and black bugle beaded bodice c.1640 -50 (met third criterion)
- Case 25 – a painting by Sir Joshua Reynolds, *The Archers* (met second and third criteria; starred)
- Case 27 – the Melchett Cast-Iron Fire Basket by Charles Sargeant Jagger c.1930 (met third criterion)
- Case 28 – an Anglo-Saxon gold coin from the reign of King Coenwulf of Mercia (met all criteria; starred)

Case 29 – a set of nineteen watercolours, *Blair's Grave*, by William Blake (met second and third criteria)

Case 31 – a Meissen armorial baluster vase and cover (met third criterion)

Case 32 – a pencil and black and red chalk drawing of Mary Hamilton by Sir Thomas Lawrence (met second and third criteria; starred).

These items are described in more detail in the case histories below.

Items found not to meet the Waverley criteria

Five items were found not to meet any of the Waverley criteria. These were:

Case 7 – a letter from Edward VIII to the House of Commons on his abdication

Case 9 – a Hutton two-seater racing car, Little Dorrit (1908)

Case 24 – a gilt-copper tombak armguard;

Case 26 – a set of four Charles II candlesticks by Pierre Harrache;

Case 30 – a twelfth-century gradual manuscript.

Items referred to the Secretary of State

The 27 cases which met one or more of the Waverley criteria were referred to you and you accepted our recommendations on all of them. The aggregate value of the 25 items deferred was £46.4 million.

Licences were refused without a deferral period for two items: the George II silver epergne by Paul Crespin valued at £689,797 (case 14) and the starred Coenwulf gold coin, valued at £230,000 (case 28). This was because in each case the owners had made known their intention to refuse a matching offer at the recommended price.

Of the 25 deferred items, nine were successfully acquired by institutions or individuals in the United Kingdom:

- a rare embroidered linen doublet (case 2) by the National Museums of Scotland for £25,935;
- the rare silver Iron Age coin (case 3) by the British Museum for £2,000
- the starred *Macclesfield Psalter* (case 15) by the Fitzwilliam Museum for £1,685,600, of which £860,000 came from the National Heritage Memorial Fund (NHMF), £500,000 from the National Art Collections Fund (NACF) and £180,000 from a public appeal;
- the Cartier multi-gem bandeau (case 17) for £300,000 by a private purchaser who has generously agreed to place it on loan to the Victoria & Albert Museum for ten years;
- the Pistrucci sculpture (case 19) by the Alice Trust for £150,000;
- the pink satin and black bugle beaded bodice (case 23) by the Manchester City Galleries for £12,350, of which £3,500 came from the MLA/V&A Purchase Grant Fund and £3,850 from the Friends of Manchester City Galleries;
- the Melchett fire basket (case 27) by the Victoria and Albert Museum for £66,000, of which £25,000 came from the National Art Collections Fund and 30,000 from the Friends of the V&A;

- the Sir Thomas Lawrence's drawing of Mary Hamilton (case 32) by the British Museum for £165,000 of which £50,000 came from the National Art Collections Fund and £75,000 from the National Heritage Memorial Fund and £20,000 from the Friends of the British Museum;
- a painting by Sir Joshua Reynolds, *The Archers* (case 25 – starred) by Tate for £3,200,000 of which £1.6 million came from the National Heritage Memorial Fund, £500,000 from Tate members and £400,000 from the National Art Collections Fund.

The nine items purchased so far have a total value of £5.6 million, which represents 12 per cent of the total value of objects placed under deferral.

Unfortunately, funds could not be raised for every 'Waverley' object. Export licences were issued for the following items:

- a painting by Jan Steen *The Burgher of Delft and his daughter* (case 4);
- a painting by Francis Bacon, *Study after Velasquez* (case 5);
- the draft Royal Warrant for a patent for Robert Hooke's 'Watches with Springs' (case 6)
- a painting by Hans Memling, *Portrait of a man in Black Cap* (case 8);
- the Mughal ceremonial dagger (case 10)
- the Mughal flywhisk handle (case 11)
- the oak coffer by William Beckford (case 21)
- the enamelled clock by Gustave Baugrand (case 22)
- the Meissen armorial baluster vase and cover (case 31)
- the set of nineteen watercolours, *Blair's Grave*, by William Blake (case 29).

The ten items for which export licences were issued so far have a total value of £30.2 million, which represents 65 per cent of the total value of objects placed under deferral.

Cases where the licence application was withdrawn following an expression of interest in purchasing the item

Of the 25 items deferred, five were withdrawn following a serious expression of interest in purchasing them. These were:

- the starred Mantuan parcel-gilt and silvered bronze roundel (case 1);
- the Mughal silver huqqa set (case 12);
- the starred Mughal flask (case 13);
- the album of watercolours, *Views of Calcutta*, by James Baillie Fraser (case 16);
- the silk and wool gentleman's doublet c.1660 (case 18).

These five withdrawn items have a total value of £10.4 million, which represents 22 per cent of the total value of objects placed under deferral.

We cannot overstate our concern about the practice of some applicants for export licences indicating they will accept a matching offer at the time of the hearing and subsequently changing their mind. This puts those raising the money to very great trouble and effort, which are entirely wasted. This is all the more frustrating if the item concerned is starred. We do not consider this practice runs with the grain of the Waverley system, and are considering whether to recommend changes in the procedures.

Detailed figures for cases heard in 2004-5 and the previous nine years are set out in tables 1 and 2 below.

Table 1

The statistics below show the figures for the number of cases from 1995-6 to 2004-5

(1) Year	(2) Cases considered by the Committee	(3) Cases where a decision on the licence application was deferred	(4) Cases in (3) where items were not licensed for permanent export	(5) Cases where items were not licensed for permanent export as % of (3)	(6) Value (at deferral) of cases in (4) where items were not licensed for permanent export (£m)	(7) Value of items in (3) (at deferral) licensed for export (£m)
1995-96	27	21	11	52	5.7	22.3
1996-97	29	25	12	48	1.5	22.7
1997-98	19	15	8	53	4.4	18.9
1998-99	20	17	9	53	2.5	21.0
1999-2000	18	13	10	77	4.5	5.0
2000-01	37	34	27	79	6.6	12.6
2001-02	34	30	25	83	3.6	13.4 ¹
2002-03	26	23	14	61	51.7	23.2
July 2003-April 2004	18	9	7	78	6.8	1.0
May 2004-April 2005	32	25	14 ²	56	16.0	30.2
TOTALS	260	212	137	65	105.3	170.3

¹ Includes one case where a licence was issued but the owner subsequently sold the item to a UK institution.

² Excludes one unresolved case at the time of writing.

Table 2

The statistics below show the figures for the values associated with cases from 1995-6 to 2004-2005.

(1) Year	(2) Cases where a decision on the licence application was deferred	(3) Value of items in (2) (£m)	(4) No of cases where items were acquired by institutions or individuals in the UK	(5) Value (at deferral) of items in (4) (£m)	(6) Value of items in (4) as % of (3) (£m)	(7) Cases where application was refused or withdrawn after Committee's recommendation to the Secretary of State	(8) Value of items in (7) (£m)
1995-96	21	28.0	10	5.3	19	2	0.4
1996-97	25	24.2	10	1.1	5	3	0.4
1997-98	15	23.3	7	4.3	18	1	0.1
1998-99	17	23.5	8	2.3	10	1	0.1
1999-2000	13	9.5	6	0.5	5	4	4.0
2000-01	34	19.3	23	3.7	19	4	2.9
2001-02	30	17.0	21	3.4	20	3	2.0
2002-03	23	74.9	12	39.2	52	2	12.5
July 2003-April 2004	9	7.7	7	6.8	88	1	0.8
(May) 2004-(April) 2005	25	46.4	9	5.6	12	7	11.3
TOTALS	212	273.8	113	72.2	26	28	34.5

Unresolved Cases from 2003-04

At the time of writing our last Report, there was just one unresolved case: the archive of General Sir Eyre Coote 1762-1823 (2003-04 Annual Report, case 18). After the initial two-month deferral period, no offer to purchase had been made and we were not aware of any serious intention to raise funds. An export licence was therefore issued.

Committee Members, Expert Advisers, Independent Assessors and the administration of the System of Export Control

There have been no changes in membership of the Committee during this reporting year. Johnny Van Haeften was reappointed for a second term to run from 28 June 2004 to 27 June 2008 and Martin Levy was reappointed for a fourth term to run from 28 February 2005 to 27 February 2007. A full list of Committee members can be found at the beginning of this report and brief details of members are included at Appendix C.

The Committee would like once more to thank the expert advisers for all their work in examining items in licence applications against the Waverley criteria, preparing submissions on the cases that they refer to us, and championing deferred items in search of potential purchasers. We are very grateful for and conscious

of the very considerable time and effort they put into fulfilling this role, which is essential to the smooth running of our system of export control. The quality of their expertise and commitment is of the highest order.

In January 2005 we held a seminar for expert advisers, which was a useful opportunity to develop relationships and discuss ways in which to improve the way the system operates. We will continue this dialogue with expert advisers and all those involved in the wider system.

The Committee would also like to express its gratitude to the independent assessors who join the Committee for consideration of each case. Their expertise and advice play a vital role in our work.

Finally, the Committee would also like to thank all those in the Export Licensing Unit, in DCMS, in MLA and elsewhere who administer the system. The effective operation of the system could not occur without them.

Adequacy of available funding to retain 'Waverley items' in the United Kingdom

The nature of the Waverley system is that it is a tripwire, as opposed to a mandatory right of pre-emption. If an item meets any of the Waverley criteria, it generally follows that every effort should be made to retain it because of the serious depletion to our national heritage that its departure would represent. Given that an owner quite rightly expects to receive market value for it, it is a matter of serious concern that there should be a consistent failure to find the necessary funds to purchase 'Waverley' items.

By their very nature such items are of interest to an international as well as a national audience. Their value is also moving ever upwards, often ahead of inflation, and ahead of the run-of-the-mill items of their type. In the period covered by our last report, for 2003-4, two of the nine items placed under deferral were granted export licences. In this current year of report, export licences were granted for nine of the 25 items placed under deferral. This generally occurred because there were no serious expressions of interest from UK purchasers, and this despite the wide range of funds currently available, some lottery, some charitable and some private.

We are very anxious about this and have been for some time and include at Appendix J a report prepared for us last year by Kusin & Company, a Dallas-based economic research firm and one of the leading authorities on these matters, which indicates in some detail the nature of the problem. We feel it is appropriate to reprint it again this year as it is still relevant.

Given the stated purpose of the country's system of export control, and in particular the work of the Reviewing Committee, we find this state of affairs inconsistent both with our remit and with Government policy about access to and preservation of the heritage.

In the case of 'Waverley' items, the Secretary of State places an embargo on the export of an item because its national importance makes its export a misfortune. We would therefore urge that greater efforts be made by all concerned to ensure that such items are not lost to the nation in future because of lack of funding.

We understand the Government's view is that the Heritage Lottery Fund (HLF) is the principal source of money to be used to acquire objects of cultural interest. Yet the rules under which the Lottery operates appear to us, in some cases, to have the effect of defeating its ability to save 'Waverley' items. The Lottery application system has to address a wide range of heritage projects. The consequence is that the detail of requirements stipulated can frustrate an application for support for the purchase of an object which can lead to the export of that object.

In our view, and it is one shared by others, the National Heritage Memorial Fund offers a potentially better vehicle of last resort. The advantage is that its application system can deal more effectively with the specific business of the acquisition of works of art and cultural interest. The disadvantage is that the Fund appears not to have enough money to achieve this and to respond to the many other claims it receives.

The Government has made it clear that because of the existence of the Lottery it will not provide Exchequer Grants to 'save' objects in England even though the Scottish Executive takes precisely the opposite view in similar circumstances. However, the Lottery, as already explained, is not in a position to do this in all instances. Working on the assumption that the Government's approach to the Lottery remains unchanged, we believe it follows that providing sufficient funding for the NHMF could be the central political tool to enable our museums to acquire 'Waverley' objects for their permanent collections, if other means are unavailable. If this is not achievable, then an alternative strategy, suggested by a number of influential commentators, would be to consider a separately funded National Acquisitions Fund.

In our view the present arrangements are not working as effectively as is needed and we look to the Government for a response on this issue.

The Goodison Review's recommendations to the Treasury

The Goodison Review (published January 2004) had a number of specific detailed proposals which Sir Nicholas urged the Treasury to adopt in the public interest, to help ensure that the finest cultural objects do not leave the country. The detail of the proposals on these issues is attached at Appendix K.

We reported last year that we had written to both the Chief Secretary to the Treasury and the Chancellor urging them to ensure that the shortage of available money was not the reason why national treasures, as defined by the Waverley criteria, went abroad. We deeply regret that, at the time of writing, the Treasury has still not responded to Sir Nicholas's ideas.

Current sources of funding for acquisitions

We are grateful, as always, for the funding provided towards purchasing items placed under deferral as a result of recommendations we have made. The main sources of funding are as follows.

i) The National Heritage Memorial Fund

The fund was set up under the National Heritage Act 1980 in memory of the people who gave their lives for the UK. Its purpose is to act as a fund of last resort to provide financial assistance towards the acquisition, preservation and maintenance of land, buildings, works of art and other objects which are of outstanding importance to the national heritage and under threat. The Government increased the NHMF's grant in aid from £2 million in 1997-8 to £5 million in 2001-2 and has undertaken to

maintain it at that level until 2006. This year the NHMF was able to contribute £860,000 to support the Fitzwilliam Museum's acquisition of the *Macclesfield Psalter*, £75,000 to support the British Museum's purchase of a drawing of Mary Hamilton by Sir Thomas Lawrence and £1.6 million to support Tate's purchase of *The Archers* by Sir Joshua Reynolds. All three of these items were placed under deferral following a recommendation by the Reviewing Committee. Other significant NHMF grants included £250,000 towards the Royal Academy of Music's purchase of the 'Viotti' Stradivari and £105,535 towards the National Portrait Gallery's purchase of a portrait of Thomas Howard, Fourth Duke of Norfolk.

ii) The Heritage Lottery Fund

The fund distributes lottery proceeds that go towards the 'Heritage Good Cause'. Its priorities, at national, regional and local levels, include conservation and enhancement, encouragement to more people to be involved, and making sure that everyone can learn about, have access to, and enjoy their heritage. The HLF is prepared to make grants of up to 90 per cent of the total cost for grants up to £1 million and, for larger requests, grants may be awarded at up to 75 per cent. Recently HLF made a grant of £17.7 million towards the National Library of Scotland's acquisition, interpretation and display of the John Murray archive. Other highlights were the grant of £1,354,000 towards Staffordshire and Stoke on Trent Archives' acquisition of The Sutherland Collection and the grant of £713,000 towards the Museum of London's acquisition of two paintings by Henry Nelson O'Neil, *Eastward Ho!* and *Home Again*.

The table below sets out the figures for the NHMF's and HLF's commitments to acquisitions over the past ten years, including grants awarded for the acquisition of manuscript and archive material.

Year	NHMF (£ millions)	HLF (museums/galleries) (£ millions)	HLF (manuscripts/archives) (£ millions)	Total (£ millions)
1995-96	£6.25	£20.37	£0.018	£26.64
1996-97	£8.53	£13.31	£0.956	£22.79
1997-98	£5.90	£17.97	£0.431	£24.30
1998-99	£4.87	£5.04	£0.692	£10.60
1999-00	£0.66	£12.92	£0.991	£14.57
2000-01	£3.90	£8.02	£5.419	£17.33
2001-02	£4.25	£14.92	£2.600	£21.77
2002-03	£0.65	£19.29	£2.150	£22.09
2003-04	£7.83	£5.59	£3.32	£16.63
2004-05	£1.22	£1.18	£20.65	£23.05

iii) Support from the National Art Collections Fund (Art Fund)

The National Art Collections Fund is a charity founded in 1903, which is funded by membership subscriptions, donations, investments and legacies, the purpose of which is to enrich and preserve the public collections of art in museums, galleries and historic properties. In 2004-05, the National Art Collections Fund contributed £500,000 towards the Fitzwilliam Museum's purchase of the Macclesfield Psalter, £25,000 towards the Victoria and Albert Museum's purchase of the Melchett cast-iron fire basket by Charles Sargeant Jagger, £50,000 towards the British Museum's purchase of Sir Thomas Lawrence's drawing of Mary Hamilton, and £400,000 towards Tate's purchase of *The Archers* by Sir Joshua Reynolds. All four of these items were placed under deferral following recommendations by the Reviewing Committee.

iv) Support from the MLA/Victoria & Albert Museum Purchase Grant Fund

The MLA/Victoria & Albert Museum Purchase Grant Fund has an annual budget of £1,000,000 to assist the purchase of objects costing less than £300,000 for the collections of non-national museums, galleries, specialist libraries and record offices in England and Wales. In 2004-5, it made 191 grants including £3,500 to Manchester City Galleries towards the purchase of a pink satin and black bugle beaded bodice, the only application it received for an object placed under deferral following a recommendation from the Reviewing Committee.

Support from other grant making bodies

Other grant making bodies may also provide funding. In 2004-5, the Friends of the National Libraries granted £110,000 to the Fitzwilliam Museum, Cambridge, for its purchase of the *Macclesfield Psalter*, which was placed under deferral following the recommendation of the Reviewing Committee.

Museums and galleries can use self-generated income (currently around £100 million per annum), charitable donations, bequests, legacies and private support for acquisitions. In 2000, the Government simplified and improved the tax regime to encourage charitable giving.

v) The Acceptance in Lieu Scheme

The scheme enables pre-eminent works of art and archives and those that make a significant contribution to buildings in public ownership to become public property so that they are secure for the enjoyment and inspiration of all both now and in the future. A wide range of items was accepted during the financial year 2004/05, including a significant number of important archives ranging from that of the Battle Abbey Estates to that of the celebrated poet Kathleen Raine, who died in 2002. An important group of Italian Renaissance paintings was accepted and allocated to the Victoria and Albert Museum for display *in situ* at Longleat, Wiltshire where they will remain in the setting created for them by the designer J D Crace in the 1870s. Full details of all the works of art and the archives accepted through the scheme in 2004/05 and in the five previous years can be found on the MLA website at www.mla.gov.uk/action/ail/cp/00ail.asp

vi) Private Treaty Sales

If a work of art is sold in the open market, the vendor may be liable to Capital Gains Tax and to Inheritance Tax. These tax charges are not, however, incurred where an owner sells an item already tax exempt or a pre-eminent item by Private Treaty to a body (e.g. museum or gallery) listed under Schedule 3 of the Inheritance Tax Act 1984. This is an attractive tax exemption because benefits are shared. The vendor receives net what he or she would have received at the agreed market value net after tax, but also receives a *douceur* (usually 25%) of the tax that would have been chargeable. The purchaser normally pays what he would have paid under normal arrangements less a proportion of the tax (usually 75%) that would have been chargeable.

Private Treaty sale arrangements and the Acceptance in Lieu scheme help retain items in the United Kingdom which would otherwise be under threat of export.

Advisory Council

Many different branches of art and learning have an interest in the export of cultural objects and all the issues associated with it, as do many different UK institutions. They could not all be represented on the Reviewing Committee, and yet their knowledge and advice is valuable. The Waverley Committee therefore recommended the creation of a widely representative Advisory Council, which would meet from time to time, as circumstances might require, to discuss matters of common interest and the operation of the system as a whole. It was envisaged that the Council would advise whether the right standards were being applied to the different categories of objects, as well as enabling institutions, not least provincial ones, and the art trade to make their views known.

Membership of the Council includes the expert advisers (who refer objects to the Committee and are normally appointed by the Secretary of State as 'champions' for their retention when the decision on the export licence is deferred), as well as representatives of the institutions seeking to acquire deferred items, of grant making bodies, of the art trade and of interested associations. (See Annex D for full details.)

The Advisory Council is normally convened annually and met most recently on 10 May 2005. As suggested last year, we used the meeting to give those attending a broader understanding of the perspectives of others involved in the export licensing system in different capacities from their own. Representatives from the art trade and the Fitzwilliam Museum gave talks based on their experience, and representatives from HLF, NHMF and the Art Fund explained their procedures and criteria. Also as requested last year, a Legal Adviser at DCMS gave a talk on human rights legislation and the enjoyment of personal property. The Advisory Council also considered the draft of the Committee's Annual Report for 2004-05; its comments are reflected in the relevant passages of this text.

Manuscripts, Documents and Archives

The Working Party on Manuscripts, Documents and Archives is a Sub-Committee of the Reviewing Committee and has the following terms of reference:

'To consider the present arrangements for the export control of manuscripts, documents and archives; and to make such recommendations as to the amendment of these arrangements as the conclusions of this consideration make desirable.'

The Working Party usually meets annually, although it may meet more frequently if necessary. It met most recently on 19 May 2005. At the meeting, members discussed how to tackle a number of practical problems, including what action applicants needed to take to demonstrate 'due diligence' in attempting to satisfy the requirement to provide provenance when they lacked information themselves. They also discussed the need for clarification and guidance about whether or when printed matter became classified as a manuscript as a result of marginalia, how to ensure regulations effectively encompassed electronic sales, and how to ensure that decisions were not delayed on all items included on multiple applications because one item on the form met the Waverley criteria.

The Working Party then looked at sources of financial help for the acquisition of manuscripts, documents, and archives. Written reports had been submitted by the MLA/V&A Purchase Grant Fund, the MLA/ PRISM Fund, the Friends of the National Libraries, the Heritage Lottery Fund and the National Heritage Memorial Fund.

i) The MLA/Victoria and Albert Museum Purchase Grant Fund

The MLA/Victoria and Albert Museum Purchase Grant Fund reported that 41 applications had been received, 27 of which were successful and received grants. A total of £72,113 was spent enabling archival purchases to the value of almost £475,000 to go ahead.

ii) The MLA/PRISM Fund

The MLA/PRISM Fund supports the acquisition and conservation of material relating to all fields of the history of science, technology, industry and medicine. During 2004-2005, it was able to make five grants for the acquisition of a wide range of archival or similar material, totalling £38,575, and a further two grants for the conservation of archives and related material.

iii) The Friends of the National Libraries

The Friends assist various institutions primarily by promoting the acquisition of printed books, manuscripts and records of historical, literary, artistic, architectural and musical interest. During 2004, they made 30 grants to 26 institutions totalling £118,618.

iv) The Heritage Lottery Fund and National Heritage Memorial Fund

The Funds made awards for the purchase of archival and manuscript material totalling £20,649,000 million. Acquisitions supported by the HLF included £17,700,000 million for the acquisition, interpretation and display of the John Murray archive.

The Working Party strongly endorses the work of these funds and expresses its thanks to the advisers and administrators of all of them, who work hard, often at very short notice, to enable applicants to acquire material.

Advisory Panel on Illicit Trade

ITAP was established in May 2000 with the following terms of reference:

- to consider the nature and extent of the illicit international trade in art and antiquities, and the extent to which the UK is involved in this;
- to consider how most effectively, both through legislative and non-legislative means, the UK can play its part in preventing and prohibiting the illicit trade, and to advise the Government accordingly.

The Panel met on two occasions during the period covered by this report and advised the Secretary of State on matters concerning the illicit trade in art and antiquities.

Transfer of the Secretariat for the Reviewing Committee and the Export Licensing Unit to the Museums, Libraries and Archives Council (MLA)

Our secretariat transferred to MLA on 4 April 2005 and was joined by the Export Licensing Unit on 9 May 2005.

Part II: Operation of the Control

During the period covered by this report (1 May 2004 to 30 April 2005), there were 9,990 applications for export licences, covering a total of 42,909 items. This included 1,680 applications for manuscripts, documents or archives. Of these 42,909 items, 30,966 items, with a value of £1,334,092,573, were licensed after they had been referred to expert advisers. 9,059 items, with a value of £3,664,014,985 were licensed after the Export Licensing Unit was satisfied that they had been imported into the United Kingdom within the past 50 years. 1,724 of these items were manuscripts, documents or archives. 16 Open Individual Licences were issued to regular exporters for the export of manuscripts, documents, archives and photographic positives and negatives. 2,884 items, with a value of £509,609,494 were given an EC licence without reference to the question of national importance because they were valued at below the appropriate UK monetary limit.

Cases referred to the Reviewing Committee

During the year under review, 47 cases were referred to our Committee because the appropriate expert adviser had objected to the proposed export of the object concerned on the grounds of national importance. Of these, 15 were withdrawn before they reached the stage of consideration by us. Accordingly 32 cases were considered at 12 meetings. The table below shows, for each of the last 10 years, the total number of works on which a decision was deferred for a period to allow an offer to purchase to be made; the number of works that were not, in fact exported; and the number of works that were subsequently granted export licences because no offer to purchase was made at or above the recommended fair market price.

The criteria that were applied in each case by the Committee were:

- i) Is the object so closely connected with our history and national life that its departure would be a misfortune?
- ii) Is it of outstanding aesthetic importance?
- iii) Is it of outstanding significance for the study of some particular branch of art, learning or history?

Table

(1) Year	(2) Cases considered by the Committee	(3) Cases where a decision on the licence application was deferred	(4) No of cases in (3) where items were not permanently exported	(5) Value (at deferral) of items in (4) (£m)	(6) No of cases in (3) where items were licensed for permanent export (£m)	(7) Value (at deferral) of items in (6) (£m)	(8) Percentage of cases in (3) where a licence for permanent export was eventually granted
1995–96	27	21	11	5.7	10	22.3	48
1996–97	29 ¹	25	12 ²	1.5	13	22.7	52
1997–98	19 ³	15	8 ⁴	4.4	7	18.9	47
1998–99	20	17	9 ⁵	2.5	8	21.0	47
1999–2000	18 ⁶	13	10 ⁷	4.5	3	5.0	23
2000–01	37 ⁸	34	27 ⁹	6.6	7	12.6	21
2001–02	34 ¹⁰	30	25 ¹¹	5.6	5 ¹²	11.4	16 ¹³
2002–03	26	23	14 ¹⁴	51.7	9	23.2	39
2003–04 (1 July – 30 April)	18 ¹⁵	9	7	6.8	2	1.0	22
2004–05	32 ¹⁶	25	14 ¹⁷	16.0	10	30.2	40
TOTALS	260	212	137	105.3	74	168.3	35

¹ Including one case where it was found that the object had arrived in the UK within the last 50 years and a licence was issued in accordance with normal policy, and a re-application, which was refused.

² Including two cases where a matching offer was refused and the Secretary of State therefore refused an export licence.

³ A further four cases were referred to the Committee, but the applications were withdrawn before a hearing took place.

⁴ Including one case where a matching offer was refused and the Secretary of State therefore refused an export licence.

⁵ Including one case where the licence application was withdrawn during the deferral period.

⁶ Including one case where the licence application was withdrawn before the Committee's recommendation was made. A further 11 cases were referred to the Committee, but the applications were withdrawn before a hearing took place.

⁷ Including four cases where the licence application was withdrawn during the deferral period.

⁸ A further five cases were referred to the Committee, but the applications were withdrawn before a hearing took place.

⁹ Including four cases where a licence application was withdrawn during the deferral period

¹⁰ Including one case where it was found that the object had arrived in the UK within the last 50 years and a licence was issued in accordance with normal policy, one case where an application was withdrawn before the Committee's recommendation was made, and one case where the item was found to have been exported unlawfully.

¹¹ Including two cases where a matching offer was refused and the Secretary of State therefore refused an export licence, and one case where a licence was issued but the sale of the item to a UK institution was subsequently negotiated.

¹² A licence was issued for a further item, but a UK institution subsequently purchased the item.

¹³ Excluding one case where the licence was issued but the item was subsequently purchased by a UK institution.

¹⁴ Including two cases where a matching offer was refused and the Secretary of State therefore refused an export licence.

¹⁵ Including three cases where the licence application was withdrawn before the Committee's recommendation was made to the Secretary of State. A further eight cases were referred to the Committee, but the applications were withdrawn before a hearing took place.

¹⁶ A further 15 cases were referred to the Committee, but the applications were withdrawn before a hearing took place.

¹⁷ Including five cases where the application was withdrawn during the deferral period and excluding one case which remains unresolved at the time of writing.

Individual export cases

Case 1

A Mantuan parcel gilt and silvered bronze roundel

The parcel-gilt and silvered bronze roundel depicts Mars, Venus, Cupid and Vulcan and measures 42 cm in diameter.

The applicant had applied for a licence to export the roundel to the Middle East. The value shown on the export licence application was £7,080,368.75, which represented the hammer price at auction, buyer's premium and VAT on the buyer's premium.

The Keeper of Sculpture, Metalwork, Ceramics and Glass at the Victoria and Albert Museum, acting as expert adviser, had objected to the export of the roundel under the second and third Waverley criteria, because of the outstanding beauty of its composition and its exquisite finish, its extreme rarity, its high quality and its unusually large size. He considered it would play a central role in any further study of Mantuan bronze sculpture and that it was also significant because of its provenance, shedding further light on the collecting activities of the English gentry in the middle of the eighteenth century.

The roundel showed Mars on the left, with his shield and trophy behind him. Venus, in the middle, turned towards Mars, her right hand on his shield and her left supporting the small figure of Cupid, who held a bow and arrow. On the right, Vulcan hammered a helmet decorated in relief with a leaping horse. Two *amoretti* completed the scene: that on the left played with Mars' sword, that on the right used two bellows to fire Vulcan's furnace. In the exergue below was a *tabula ansata* with the hexameter CYPRIA MARS/ET AMOR GAVDENT/VVLCANE LABORAS ('Venus, Mars and Cupid enjoy themselves while Vulcan works'). The roundel had a dark brown patina and was selectively gilded in the hair, footwear and draperies of the figures, and elsewhere; the foliate border of Mars' shield was silvered, as were the eyes of the adult figures and the flowers at the beginning and end of the inscription. The moulded frame was integrally cast, and there was a suspension loop. The gilding had been worn off in part around the edge of the frame, due to repeated handling.

Until shortly before its sale at Christie's in London in December 2003, the roundel was unknown to scholars. It was consigned for sale by the executors of an estate connected by descent with the Treby family of Plympton, Devon. It was considered most likely that it was purchased on the Grand Tour by George Treby III, MP for Dartmouth (d.1761). It was known that Treby visited Florence, Rome and Naples in 1746 and the roundel might have been acquired at that time.

Although the bronze roundel was not known prior to its sale, a stucco version formerly in the Bardini Collection in Florence, without inscription, had been published by Bode and Pope-Hennessy and attributed to Bertoldo di Giovanni and Alessandro Leopardi respectively. Neither attribution could be sustained. The close relationship of the roundel to five smaller roundels (all 32.7 cm in diameter) in the Kunsthistorisches Museum in Vienna, the Victoria and Albert Museum in London, and the Museo Nazionale del Bargello in Florence, was immediately apparent. Those roundels showed the Labours of Hercules, and had universally been accepted as the work of Pier Jacopo Alari-Bonacolsi, called Antico (c. 1460-1528), since the ascription was made by Hermann in 1910 (M. Hermann, 'Pier Jacopo Alari-Bonacolsi genannt Antico', *Jahrbuch der Kunsthistorischen Sammlungen der Allerhöchsten Kaiserhauses*, XXVIII, 1910, pp.269-76).

Antico was the principal sculptor of the Gonzaga court at Mantua between about 1480 and his death in 1528, and the Hercules roundels were usually dated to c. 1495-1505. The connection with Antico's known works remained the strongest link to a known artist and his workshop, so the expert considered a place of origin in Mantua and a date of around 1500 were almost certain.

The applicant agreed that the relief was beautifully finished but considered that it exhibited many awkward compositional elements. The left side of the relief was densely populated while the upper right quadrant was relatively empty. The rocky outcrop on which Mars and Venus sat was also unresolved, and Venus' physiognomy was unconvincing. The applicant also considered that, as the relief remained unattributed, the extent to which it could be a useful tool in the study of any branch of art, learning or history was limited. The applicant drew attention to the four other related roundels attributed to Antico which he considered already provided a touchstone for anyone wishing to study this branch of Mantuan art.

We heard this case in May 2004 when the roundel was shown to us. We found that the roundel met the second and third Waverley criteria and that it should be awarded a starred rating, meaning that every possible effort should be made to raise enough money to keep it in the country. We accepted that £7,080,368.75 represented a fair valuation and recommended that a decision on the export licence application should be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £7,080,368.75 (including VAT). We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further four months.

Following an expression by the Victoria and Albert Museum of a serious intention to raise funds to make an offer to purchase the roundel, the export licence application was withdrawn during the initial deferral period.

Case 2

A rare embroidered linen doublet from the 1650s

The doublet is one of only five English or Scottish doublets to survive from the period 1650 to 1660 and is, as far as is known, a unique use of linen in this decade for a fashionable garment. It is embellished with a very rare form of needlework.

The applicant had applied for a licence to export the garment to Chile. The value shown on the export licence application of £25,935 represented the hammer price at auction, buyer's premium and VAT on the buyer's premium.

The Deputy Keeper of the Furniture, Textiles and Fashion Department of the Victoria and Albert Museum, acting as expert adviser, had objected to the export of the doublet under the second and third Waverley criteria, on the grounds that it was of outstanding aesthetic importance and an essential source of study for dress, textile, social and economic historians.

The expert informed us that doublet was in the collection of the Marquesses of Lansdowne for many years. According to family history, the doublet, along with two other garments of the mid-seventeenth century (another doublet and a surcoat), were found at the family home, Meikleour House in Perthshire.

It was possible that the three items of clothing came from one of several Scottish families who were Lansdowne ancestors: the Mercers, the Nairnes or the Elphinstones. However, the histories of all three families were complicated and no records appeared to have survived which clearly linked the garments with any one family.

The doublet, with the two other garments referred to above, was lent to the Perth Museum from before 1975 until 1992, when all three were transferred to the Royal Scottish Museum (later the National Museum of Scotland). The doublet had thus been available for public study for at least twenty years before its recent sale. In 1999 the three garments were offered for sale at Sotheby's on 7 October 2003.

The expert considered that the doublet was an exceptional example of mid-seventeenth-century tailoring and needlework. It was made of linen and was richly embellished with embroidery in white thread – a style known as whitework. It was decorated using a technique of couched, knotted cord, of which there were very few surviving examples: only three garments decorated in a similar manner appeared to have survived. Two linen doublets of the 1630s existed, one in the collection of the V&A and one in a private collection. A third example of late 1620s couched cord work, in green cord on maroon silk, was also in a private collection. The expert adviser said that the 'Lansdowne doublet' provided the first evidence that this style of embroidery continued into the 1650s and that this technique was applied exclusively to dress and not to furnishing textiles.

The needlework on the doublet was applied in curvilinear patterns within a defined geometric space, usually a rectangle running vertically on the garment. Additional embroidery, in the form of satin stitch and French knots, filled some of the spaces created by the lines of the couched cording, to suggest the shapes of leaves and flowers. The overall effect of this use of cord and embroidery was more abstract than in other forms of needlework of the period, which tended to be much more naturalistic. The patterning of the 'Lansdowne doublet' was slightly denser than that of 1630s examples, which might demonstrate an evolution in design characteristic of its later date.

Since the beginning of the seventeenth century, the doublet had been evolving slowly in terms of cut and shape. From a fairly long garment with a pointed waist and tight sleeves, the doublet shortened and the sleeves grew more voluminous. This doublet, made in the 1650s, was characterised by its straight lower edge and short length, which would have exposed the shirt between it and the breeches. The sleeve seams of the doublet had been left open for the shirt sleeves to show through. As with most new fashions, this latest style was first taken up by young men and was considered by their elders as rather untidy in appearance.

The expert adviser considered that the importance of the doublet for study was all the greater given the lack of pictorial evidence for men's clothes at the time. The period of the Civil War and Commonwealth saw a decline in portraiture, as the generation of artists who had served the Elizabethan and Jacobean courts died. Miniature painting predominated, but this format provided little information about dress. The fact that the doublet was unaltered made its importance for study truly outstanding.

The applicant stated that although the doublet was a sophisticated and attractive garment, it was not aesthetically outstanding, nor from a collection of great historical importance. The applicant accepted that the doublet was a rare survival from the mid seventeenth century, but did not believe it was of outstanding significance for the study of the history of costume.

We heard this case in May 2004. We did not find that the doublet met the second Waverley criterion, but agreed that it met the third Waverley criterion. We accepted that £25,935 represented a fair valuation and recommended that a decision on the export licence should be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £25,935 (including VAT). We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further two months.

During the initial deferral period, we were informed by the National Museums of Scotland of a serious intention to raise funds with a view to making an offer to purchase the doublet. A decision on the export licence was deferred for a further two months. We subsequently learned that the doublet had been purchased by the National Museums of Scotland without support from external funding bodies.

Case 3

A rare silver Iron Age coin

The silver coin is small (13mm, 1.04g), extremely rare and bears an as yet un-deciphered inscription "ale ff scavo". It is believed to have been made 40-50 years before the Romans invaded Britain and was sharply struck with a distinctive boar and horse design.

The applicant had applied for a licence to export the coin to the USA. The value on the licence application was £900, which had represented an estimate, but the applicant subsequently provided us with a valuation setting the value at £2,000.

The Curator of Iron Age and Roman coins at the British Museum, acting as expert adviser, had objected to the export of the coin under the first and third Waverley Criteria. He cited three main factors: the rarity of the coin (only five examples were known according to the applicant's list); the fact that no examples of it were yet in a public collection; and the coin's inscription.

The expert adviser reported that inscriptions on Iron Age coins were of the highest importance in furthering the understanding of British culture and society before the Roman invasion. They represented our best evidence for the first use of writing in these islands, and their correct decipherment and interpretation was often not straightforward, but required direct examination of the material.

In recent years several advances had been made in the readings of Iron Age coin inscriptions by looking afresh at the coins themselves. This had led to a study of the spread of Latin and the use of different scripts within Britain before the Roman invasion, based on the evidence of the coin legends. These were important subjects, previously untouched by archaeologists and historians.

The applicant did not object to the points raised and agreed with the expert adviser's assessment.

We heard this case in May 2004, when the coin was shown to us. We did not find that the coin met the first Waverley criterion, but agreed that it met the third Waverley criterion. In view of the evidence submitted, we accepted that £2,000 represented a fair valuation. We recommended that a decision on the export licence application should be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £2,000. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further month.

During the initial deferral period, we were informed by the British Museum of a serious intention to raise funds with a view to make an offer to purchase the coin. The decision on the export licence was deferred by a further month. We subsequently learned that British Museum had purchased the coin for £2,000.

Case 4

A painting by Jan Steen, *The Burgher of Delft and his daughter* (1655)

The painting is oil on canvas and measures 82.5 x 68.6 cm. It shows an elegantly dressed gentleman seated on a bench on the front steps of his house. His right arm is akimbo and he holds a letter in his left hand. He has turned towards an old woman and young boy who are approaching him from the street.

The applicant had applied for a licence to export the painting to the Netherlands. The value shown on the export licence application was £8,106,910.70, which represented the agreed sale price.

The Curator of Dutch paintings at the National Gallery, acting as expert adviser, had objected to the export of the painting under the second and third Waverley criteria, because of its outstanding aesthetic importance and its outstanding significance for the study of art history.

Jan Steen was born in Leiden and moved to Delft in 1654. He stayed in Delft until 1657 and by 1658 was back in Leiden. This picture was painted during his brief sojourn in Delft. Steen was one of the most famous seventeenth-century Dutch painters, best known for his lively and often coarse genre-scenes. However, the expert adviser considered *The Burgher of Delft and his Daughter* to be a rare example of Steen's attempts as a portrait painter. It was the earliest of only four surviving portraits he executed and the only portrait in a UK collection.

While *The Burgher of Delft and his Daughter* was possibly the only work that could be reliably dated to the artist's years in Delft, it played a pivotal role within the development of painting in that city. In this painting, Jan Steen combined the humanity of the subject and the sincerity of the characters with a careful attention to the treatment of the light, the setting and the details, thereby anticipating the developments of Delft painting of the subsequent years.

The painting was first recorded at the sale of the collection of the Comte de Vence in Paris in 1761. In the sale catalogue the sitter was erroneously identified as a Burgomaster of Delft, a title the picture retained until well into the twentieth century. Hofstede de Groot in 1907 stated that 'if the tradition is correct, the

persons represented are Geraldo Briel van Welhoeck (1593-1665) and his daughter Anna, who was born in 1638 [...]. It had since been shown that this identification could not be maintained. Accordingly, the sitter was now regarded as an unidentified burgher of Delft.

The applicant agreed that the painting met the Waverley criteria.

We heard this case in May 2004, when the painting was shown to us. We found that the painting met the second and third Waverley criteria and agreed that the £8,106,910.70 represented a fair valuation. We recommended that a decision on the export licence application should be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £8,106,910.70 (including VAT). We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further four months.

At the end of the initial deferral period, no offer to purchase had been made and we were not aware of any serious intention to raise funds. An export licence was therefore issued.

Case 5

A painting by Francis Bacon, *Study after Velasquez* (1950)

The painting, which is oil on canvas and measures 198 by 137 cm, is part of Bacon's 'Pope series': over 45 paintings resulting from the artist's fascination with the *Portrait of Pope Innocent X*, 1650, by Velasquez.

The applicant had applied for a licence to export the painting to the USA. The value shown on the export licence application was £9,500,000 which represented the agreed sale price.

The Senior Curator of British Painting at Tate, acting as expert adviser, had objected to the export of the painting under the second and third Waverley criteria, because of its outstanding aesthetic importance and its outstanding significance for the study of art history.

The expert adviser claimed that Francis Bacon was generally acknowledged as the foremost post war British Painter and *Study after Velasquez* was one of the most ambitious of his works. His uncompromising and visceral treatment of the human body was highly influential in its day and remained so now. He was the most extreme of a group of artists that included Moore, Sutherland, Giacometti, Masson, de Kooning and others. His work helped to establish a visual paradigm to describe the new reality of the post war period. As such the expert adviser considered that he was one of the most important artists of the twentieth century, and his oeuvre was one of outstanding significance for the study of twentieth-century western art.

While Velasquez's *Innocent X* was alert, powerful & tense, Bacon's pope exploded snarling out of the canvas. He sat on a throne on a dais that was framed by a hexagonal box and cordoned off by a curtain rail. The strong vertical lines that ran down the picture like bars completed the sense of imprisonment. This device, often referred to as 'shuttering' or 'veiling', was common to several of Bacon's early paintings, but here, for the first time, he let it slice right through the head and body of the figure, thus intensifying the

feeling of bodily violation. The veiling motif was partly derived from Titian's portrait of *Cardinal Filippo Archinto* c.1551-62 in which the figure was bisected by a transparent curtain. However, where Titian used it to suggest mystery, Bacon deployed it as a means of emphasising pain and psychological disturbance.

Study after Velasquez was first due to be exhibited at the Hanover Gallery in 1950, but Bacon withdrew it. The gallery then entered it for the Art Council's Festival of Britain exhibition *60 paintings for '51*, but Bacon again recalled it. There had been much speculation on these events, but the expert adviser considered the most convincing opinion was given in a book by Alley and Rothenstein, where it was suggested that Bacon had intended to paint a Triptych of Popes for the Hanover Gallery exhibition, but had only completed two of the three and so decided not to show any of them.

The painting had an interesting history. Withdrawn from exhibition twice, Bacon eventually sent it to his art materials supplier with instructions for it to be removed from its stretcher, presumably so he could begin another work. It was alleged that later, thinking the painting had been destroyed, he expressed regret at its fate. The work remained undiscovered until after Bacon's death in 1992.

The applicant did not contest the view that the painting met the Waverley criteria.

We heard this case in May 2004 when the painting was shown to us. We found that the painting met the second and third Waverley criteria. We also agreed that £9,500,000 represented a fair valuation. We recommended that a decision on the export licence application should be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £9,500,000. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further four months.

At the end of the initial deferral period, no offer to purchase had been made and we were not aware of any serious intention to raise funds. An export licence was therefore issued.

Case 6

A draft royal warrant for a patent to be issued to Robert Hooke for his 'watches with springs'

The draft manuscript warrant, written in several hands and heavily revised in places, was for a royal patent. The applicant had applied for a licence to export the draft warrant to the USA. The value on the export licence was \$125,000, which represented the agreed sale price. This converted to £78,889.24.

The applicant had previously applied for an export licence for the draft warrant and the Head of Modern Historical manuscripts at the British Library, acting as expert adviser, had objected to its export under the first and third Waverley criteria. We heard that case in January 2004 and a report is included in our Annual Report for 2003-4. We found then that the warrant met the first and third Waverley criteria, but recommended, in line with guidance, that the licence application should be refused without a deferral period on the grounds that the previous owner had refused a matching offer in 1991, export licences had been refused in 1991 and 1997, and evidence presented to the Committee at the hearing in January 2004

had indicated a close connection between the previous and current owners.

The new application included evidence that there was no close connection between the previous and current owners. We accepted this and agreed that it was not necessary to hold another full hearing to determine a fair matching price and deferral period.

We accepted that £78,889.24 represented a fair valuation. We recommended that a decision on the export licence application should be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £78,889.24. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended for a further three months.

At the end of the initial deferral period, no offer to purchase had been made and we were not aware of any serious intention to raise funds. An export licence was therefore issued.

Case 7

A letter from Edward VIII to the House of Commons on his abdication

The letter is signed by King Edward VIII and informs the House of Commons of his intention to abdicate.

The applicant had applied for a licence to export the letter to the USA. The value shown on the export licence was £150,000 which represented the agreed sale price.

The Head of Modern Historical Manuscripts at the British Library, acting as expert adviser, had objected to the export of the letter under the first Waverley criterion, on the grounds that the letter was the original communication from the sovereign to the House of Commons on the occasion of one of the most significant and famous constitutional crises of the 20th century, and was therefore so closely connected with our history and national life that its departure would be a misfortune.

The expert adviser accepted that the letter would not add to knowledge of the abdication crisis, as there were a number of versions of it: to the House of Lords, to the parliaments of the Dominions, as well as drafts in the Public Record Office. She considered that what gave this letter from the King to the House of Commons its importance was its primary status. It was certainly the most important of all the letters as a constitutional document and the fact that it had been framed and glazed for display was indicative of this iconic status. Edward VIII abdicated essentially because it became clear that the National Government would not serve under him should he marry Wallis Simpson. Stanley Baldwin, the Conservative Prime Minister, had earlier held consultations with Clement Attlee, the Labour leader, and Archibald Sinclair for the Liberals, and both agreed that they would be unwilling to form a government in these circumstances. Hence Edward would be unable to fulfil the function of a constitutional monarch and had no alternative but to abdicate. The last-ditch attempt by Edward's supporters in the press and in politics to form a 'King's party' foundered when Churchill, the leading political figure associated with this, was shouted down when he tried to speak in the Commons on 7 December. The letter to the House of Commons was therefore the King's statement to the body which had effectively forced his abdication. The Lords and the Dominion parliaments were of less significance and the King's communications to them were therefore of secondary importance.

The applicant did not dispute that the letter was of national importance.

We heard this case in June 2004 when the letter was shown to us. We found that the letters did not satisfy any of the Waverley criteria. An export licence was issued.

Case 8

A painting by Hans Memling, *Portrait of a Man in a Black Cap*

The painting is oil on panel and measures 21.5 x 19 cms. It shows an unidentified man whose dress and hat are simple in style.

The applicant had applied for a licence to export the painting to Liechtenstein. The value shown on the export licence was £1,500,000, which represented the agreed sale price.

The Curator of Early Netherlandish, German and British painting at the National Gallery, acting as expert adviser, had objected to the export of the painting under the second and third Waverley Criteria because of its outstanding aesthetic importance, and its outstanding significance for the study of art history.

The expert adviser stated that Hans Memling was one of the greatest painters working in the Netherlands in the fifteenth century. Born in Germany, by 1465 he was working in Bruges, where he pursued his career until his death in 1494. Some of his greatest religious works remained in Bruges, such as the altarpiece of the Two Saint Johns and the Floreins Triptych, as well as the Shrine of St Ursula. Memling's work was greatly in demand: his patrons included not only those from the city of Bruges and the Burgundian court, but also foreigners, including Italians. A triptych of the Virgin and Child which was painted for the Florentine churchman Sandro Pagagnotti, was divided between the central panel in the Uffizi and the wing panels in the National Gallery London. Memling may have started his career in the workshop of the great Netherlandish painter Rogier van der Weyden, and he was also strongly influenced by the work of his contemporary Hugo van der Goes.

Memling's pictures were characterised by their colourful, harmonious and skilful compositions, elegant figures and exquisitely depicted textiles. They frequently included landscape backgrounds of great beauty, with ambitious spatial and atmospheric effects. Memling's work was greatly admired in Italy, and a number of Florentine painters copied motifs from his landscape backgrounds and incorporated them in their own compositions. Memling was also a highly accomplished portraitist, as was evident not only in the donor portraits included in many of the altarpieces, but also in the surviving portraits of individuals, which were delicately characterised and extremely skilfully painted.

This portrait was one of a relatively small number of small-scale portraits painted by Memling. Although it had been cut down, and was presumably originally a rectangle, its scale and composition showed similarities to, for example, the portrait of an unknown man with an arrow in the National Gallery Washington. Like the Washington portrait its style and composition, as well as the costume the sitter was wearing, suggested that it was an early work, dateable to about 1470.

There was no means of identifying the sitter, whose dress and hat were simple in style. He was, however, strongly characterised: his distinctive features, his long nose, broad mouth and large adam's apple, were rendered with great sensitivity and attention to detail. He looked out to the right of the painting with a somewhat wistful expression. It was characteristic of Memling's best portraiture that he suggested the existence of a thinking individual. The fact that the sitter looked to the right suggested that the portrait was intended to stand alone, rather than be joined to a religious image as a diptych: in that case the sitter would normally have faced in the opposite direction, and would have been shown with praying hands. It had been suggested that the background to the portrait, with the shadows which added to the sense of the sitter's presence, was added later, but this had not been proven, and there were certainly other portraits by Memling with plain backgrounds, and other portraits of the period which included cast shadows (such as the Portrait of a Woman from the Workshop of Rogier van der Weyden in the National Gallery).

The applicant did not contest the view that the painting met the Waverley criteria.

We heard this case in June 2004, when the painting was shown to us. We found that the painting met the second and third Waverley criteria and, after requesting information to substantiate the valuation of £1,500,000, agreed that this was fair. We recommended that the decision on the export licence should be deferred for two months to enable an offer to purchase to be made at the fair market price of £1,500,000 (excluding VAT). We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further three months.

At the end of the initial deferral period, no offer to purchase had been made and we were not aware of any serious intention to raise funds. An export licence was therefore issued.

Case 9

A Hutton two-seater racing car, 'Little Dorrit', 1908

The car was built in 1908 and is 'British racing green'. Its registration number is LB 6327, its car number is 8001 and its engine number is 6224.

The applicant had applied for a licence to export the car to Argentina. The value shown on the export licence was £250,000, representing an estimate, but the applicant had subsequently submitted a valuation from Christie's giving its value as £500,000.

The Senior Curator of Road Transport at the Science Museum, acting as expert adviser, had objected to the export of the car under the third Waverley criterion, on the grounds that the car was important for the study of the history of automotive engineering.

During the period that the car was manufactured and raced, the British motor industry was in the process of formation and development. Moreover, the Napier company, which manufactured the Hutton, was one of the leading manufacturers at the time and contributed more than any single British company to putting British cars into direct competition (in terms of sales and marketing) with French and German makers. Hutton cars were made for JE Hutton, a well known London motor factor, who was one of the most

successful drivers in the first year of Brooklands, winning over £2,000 prize money in his 76hp Mercedes.

This Hutton car, later named 'Little Dorrit', broke 26 hp Class records at Brooklands in February 1908, covered the flying half-mile at 80mph, and was driven by J E Hutton in various races at the June, July and August 1908 meeting. On 24 September 1908, a team of three Huttons took part in the Tourist Trophy race, held over a rugged road course in the Isle of Man, driven by J E Hutton (who had a special car with a more powerful engine), P D Stirling (who also raced his car, called *Dolly Varden* at Brooklands) and W Watson (a Liverpool motor dealer and champion cyclist) at the wheel of *Little Dorrit*. Hutton and Stirling both crashed, but Watson, against stiff opposition, won this gruelling race of over 300 miles at an average speed of 50.25mph.

Racing at this time was not the rather rarified activity that is now the case, with special cars bearing no relation to those sold to the public. Rather, racing was seen as proving the practicality of design ideas, which were then frequently incorporated into the next year's ordinary models that were offered for sale. For this reason, the Tourist Trophy race was held over a taxing selection of ordinary roads that might be encountered by the adventurous motorist. *Little Dorrit* won the event in 1908 and is therefore in the mainstream of development for British cars. It was also closely associated with pre-First war competition at the Brooklands circuit – the first purpose-built British race track.

The car had itself a continuous history and had remained free from modification. This was unusual among cars from the Edwardian era and gave it valuable status for study and scholarship.

The applicant did not dispute that the car had a continuous history but pointed out that it had not remained free from modification or improvement. The original body, bonnet and wings fitted to the car for the 1908 Isle of Man Tourist Trophy race were removed and discarded in 1912, making way for a more commodious four seat touring body, which in its turn was removed and destroyed in the 1950s. Of the two original cylinder-blocks fitted to the car, the rear cylinder-block was substantially modified in the 1920s and then both blocks were replaced in the 1970s. The original Polyrhoe carburettor was removed at a very early stage in the car's life and replaced with a pair of Italian Memini units and these in turn were also removed and updated in the 1920s with more modern Triou units and the wheels were also replaced with replicas of the originals in the 1970s.

The applicant considered that the fact that an English made car won the Tourist Trophy was not an unusual achievement. From the inaugural event of 1905 the race was won by a British built car 18 times in its first 25 years. The applicant also stated that the class records broken by the car were not significant achievements, but simply local Brooklands records for cars of up to 26 horse-powers over half a mile of the Brooklands track and another over ten laps of the circuit.

We heard this case in September 2004 when the car was shown to us. We found that the car did not meet the Waverley criteria. An export licence was issued.

Cases 10 – 13

A Mughal ceremonial dagger, Mughal flywhisk handle, Mughal silver huqqa set, and Mughal flask

The applicant had applied to export the items to the Middle East. The values shown on the export licence applications were £747,818.75 for the ceremonial dagger, £918,968.75 for the flywhisk handle, £97,448.75 for the huqqa set, and £2,972,768.75 for the flask. These figures represented the hammer prices at auction, buyer's premium and VAT on the buyer's premium.

The Senior Curator in the Asian Department at the Victoria and Albert Museum, acting as expert adviser, had objected to the export of the ceremonial dagger, huqqa set and and flywhisk on the grounds that they met the first and third Waverley criteria: that is, that they were so closely connected with the history and national life of the United Kingdom that their departure would be a misfortune, and that they were of outstanding significance for the study of Mughal decorative arts. She had objected to the export of the flask under all three Waverley criteria; on the grounds that it was so closely connected with the history and national life of the United Kingdom that its departure would be a misfortune; that it was of outstanding aesthetic importance; and that it was of outstanding significance for the study of Mughal decorative arts.

All four objects were acquired by Robert Clive (1725-1774), and were subsequently inherited by his son Edward Clive. They passed by direct descent to Viscount Clive (1904-1942), who died on active service in the Second World War. All were originally to have been displayed at Robert Clive's villa at Claremont in Esher, Surrey, which was designed by 'Capability' Brown and was almost complete at the time of Clive's suicide in 1774. Edward Clive sold Claremont in 1786, and the collection was eventually transferred to Powis Castle in 1801, which was inherited by Edward Clive's wife, Lady Henrietta Herbert, after the death of her brother, the second Earl of Powis. Powis Castle, the repository of the Indian collections formed by Robert Clive and by Edward Clive and his wife, was bequeathed to the National Trust in 1952. At that time, the four objects were owned by Mrs Vida Schreiber, who had inherited them from her first husband, Viscount Clive. After Mrs Schreiber's death, they were sold with a fifth object of identical provenance at Christie's, London, on 27 April 2004.

The expert considered that the loss of these items to the nation would leave irreplaceable gaps in an extraordinary survival from the eighteenth century of a fully documented collection of Indian art. In the 1987 catalogue of the Clive collection Robert Skelton, then Keeper of the Indian Department of the V&A, noted that the collection had been formed at a time when 'a rich and ancient cultural heritage was still barely affected by the dramatic changes which Clive's activities would precipitate. Thus, the collection which so vividly and uniquely records this encounter between very different cultural traditions can only be of outstanding significance.'

Seen individually, the provenance made each object important, both historically and in terms of the study of its particular field. The study of Mughal decorative arts was greatly hindered by the lack of reliably datable artefacts. Few were signed or dated, and provenances were rare before the early nineteenth century, in large measure due to the political turmoil of the eighteenth and nineteenth centuries, which had led to the looting or dispersal of great royal collections. In the eighteenth century, a number of

Europeans in India keenly collected Indian artefacts, but not many had survived with provenances as early as those in Clive's possession. His collection was additionally unusual because it was probable he acquired it as a result of his status, rather than solely through a desire to collect. The objects in it were, therefore, a reflection of eighteenth century Indian court culture and the way in which the British adopted local habits, rather than simply a reflection of eighteenth century British taste.

Seemingly functional objects such as the flywhisk handle (which would originally have had a yak's tail in it), dagger and huqqa (water-pipe, or 'hubble-bubble'), had added significance as indicating high status. Given the quality of the dagger and flywhisk, they may have been presented to Clive following the award of the infamous jagir, the grant of revenue from a particular piece of land, made to him in 1759. Typically, assignments of land 'in jagir' were the usual method of payment in the Mughal aristocratic bureaucracy, and by accepting it, Clive technically became a servant of the Mughal empire. This not only implied holding a specific rank, it would almost certainly have implied owning particular emblems suitable to the rank.

The dagger probably dated to the early eighteenth century, as Mughal paintings of this date showed broadly similar hilt forms worn by courtiers of Aurangzeb and his successors after his death in 1707. Many daggers must have been made in the court workshops for presentation to nobles from all over the empire, and were preserved in regional treasuries, as was apparent from the occasional inventories to have survived; few were known that had any provenance, or that compared so closely with examples in paintings, and the Clive dagger was therefore a key landmark in establishing a typology of eighteenth century Mughal hilts.

The banded agate flywhisk with garnet cup-shaped terminal was rarer, and its simpler form made it almost impossible to date by comparison with representations in painting. Robert Skelton noted in the 1987 Powis catalogue that it was of a type 'carried by persons of rank as an indication of status rather than for use by an attendant' and dated it to the mid-eighteenth century. The absence of references to flywhisks in contemporary Persian-language texts, or in English accounts, made the Clive piece all the more important, again because of its provenance, and especially in view of its very accomplished manufacture.

The enamelled huqqa may have been presented to Clive, but it was more probable that it was a personal commission made in order to emphasise his own status. Though not of highest court quality – the stones were natural white sapphires rather than diamonds, and it was made of silver not gold – it was an ostentatious piece. The enamel was typical of the Lucknow court, and the provenance made it a rare example of eighteenth century work from a renowned centre. It therefore provided a primary reference with which to compare the designs and colour palette of the large number of surviving, unprovenanced Lucknow enamels in other forms, notably sword hilts. Smoking had been introduced to the Indian subcontinent in the early seventeenth century and by the end of the seventeenth century was ubiquitous. In painting, it became a standard cliché to represent the ruler with his huqqa, and when the British in India adopted the habit they, too, had themselves shown reclining against brocade-covered bolsters on a terrace, peacefully smoking. This was precisely the time when, as one of Clive's biographers commented, 'the conquering general had metamorphosed into the calculating statesman'.

The Mughal jewelled jade wine flask formerly owned by Robert Clive was unique. Datable to the reign of the emperor Jahangir (1605-1627), it was a superb example of an object belonging to a new courtly tradition: the making of artefacts using nephrite jade. The flask was of immense significance with regard to the rapidly evolving study of Mughal jade. It was also of great importance to the eighteenth century history of England and her relations with India, because of its direct association with Clive, and the implications of his ownership of such a de luxe royal Mughal object. Its craftsmanship was of the highest quality, demonstrating the skills of Mughal court lapidaries and goldsmiths in the early seventeenth century.

Although Robert Skelton dated the wine flask to the eighteenth century when he catalogued it for the 1982 V&A exhibition *The Indian Heritage*, several flasks of similar form in other media, convincingly datable to the first quarter of the seventeenth century, had since been published. Comparable forms in paintings of the period also showed that it was very likely to have been made in Jahangir's reign, as demonstrated by AS Melikian-Chirvani, Emeritus Director of Research, Centre National de la Recherche Scientifique, Paris, in an article subsequently published in *Jewellery Studies* (volume 10, 2004) by the London Society of Jewellery Historians. The inscription neatly incised on the gold band on the underside of the foot further supported the Mughal court connection. It was very similar to those on seventeenth century objects looted from the Mughal treasury in Delhi in 1738 by Nadir Shah of Iran.

AS Melikan-Chirvani had also shown that jewelled vessels held a particularly important place in court ritual. The Clive flask was a rare surviving example of part of a suite of objects that would have been used in royal wine banquets in the tradition borrowed from Iran by the Mughal court. Such vessels were among the most precious categories of objects kept in the royal treasury. All this made the wine flask of immense importance to the study of Mughal jade in particular, and to that of Mughal court culture in general.

The controversial career of Robert Clive, who arrived in India as an 18-year old 'writer', or cadet, in the East India Company in 1744, eventually made a huge fortune there and was granted an Irish peerage in 1760, made him a very significant figure in British history. The infamous jagir, the grant of revenue from land, given to him by the Nawab of Bengal in 1759, made him fabulously rich. His possession of a sumptuously jewelled wine flask of such high quality not only emphasised his extraordinary wealth, but also subtly alluded to his very high position within the social hierarchy of eighteenth century India: ownership of objects of this kind could only be held by those of rank.

The Clive wine flask, as Christie's cataloguer noted, showed 'a mastery of various techniques' in its construction. It would necessarily have involved a number of different craftsmen, including the maker of the kundan (the highly refined, and therefore malleable gold used to set the stones); the jeweller who chose the stones and set them with such precision; the silversmith who made the lining for the body; the lapidary who shaped the jade to fit the curved body, the stopper and the ribbed foot; and the niello worker who decorated the inside of the stopper. Christie's cataloguer had noted the skill with which the stones were set:

'The gold surrounds to the rounded inset rubies form floral designs with the ruby at the centre. Many of these, particularly the smaller ones, are shaped to convey a sense of movement to the design, particularly on the body. These are then contrasted with the far tighter denser-set emeralds which are flat-cut as opposed to the rounded rubies. This adds to the sense of counterpoint found throughout the flask. The

stones around the mouth have the same features, although here they are set completely below the level of the lip to ensure that the lid will sit snugly. Not only are the stones used cleverly, they are also remarkably uniform in colour.'

The nephrite jade covering the silver lining in panels was an ingenious method of using a rare material economically. All these features suggested that an extremely discerning eye oversaw the making of the flask to ensure that the finest materials were used in the most effective way, and that the design had the sense of movement so often valued in courtly artefacts.

The applicant did not accept that the objects under review met the Waverley criteria. There was no information about how they were acquired by Lord Clive and there were other, comparable items in the United Kingdom. The condition of the objects detracted from their aesthetic importance.

We heard these cases in September 2004, when the Mughal artefacts were shown to us.

Case 10

A Mughal ceremonial dagger

We concluded that the dagger met the first and third Waverley criteria. We accepted that £747,818.75 represented a fair valuation. We recommended that a decision on the export licence application be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £747,818.75 (including VAT). We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making a purchase, the deferral period should be extended by a further three months.

After the initial two month period, no offer to purchase had been made and we were not aware of any serious intention to raise funds. An export licence was therefore issued.

Case 11

A Mughal flywhisk handle

We concluded that the flywhisk handle met the first and third Waverley criteria. We accepted that £918,968.75 represented a fair valuation. We recommended that a decision on the export licence application be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £918,968.75 (including VAT). We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making a purchase, the deferral period should be extended by a further three months.

After the initial two month period, no offer to purchase had been made and we were not aware of any serious intention to raise funds. An export licence was therefore issued.

Case 12

A Mughal silver huqqa set

We concluded that the huqqa set met the first and third Waverley criteria. We accepted that £97,448.75 represented a fair valuation. We recommended that a decision on the export licence application be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £97,448.75 (including VAT). We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making a purchase, the deferral period should be extended by a further three months.

During the initial deferral period, we were informed by the National Trust of a serious intention to raise funds to make an offer to purchase the huqqa set. The applicant subsequently withdrew the export licence application.

Case 13

A Mughal flask

We concluded that the flask met all three Waverley criteria and agreed that it should be starred, meaning that every effort should be made to raise funds to keep it in the United Kingdom. We accepted that £2,972,768.75 represented a fair valuation. We recommended that a decision on the export licence application be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £2,972,768.75 (including VAT). We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making a purchase, the deferral period should be extended by a further three months.

During the initial deferral period, we were informed by the Victoria and Albert Museum of a serious intention to purchase the flask. The applicant subsequently withdrew the export licence application.

Case 14

A George II silver epergne by Paul Crespin, London, 1748-9

The epergne comprises an oval stand on four shell ornamented feet with eight scroll branches. It has a finely pierced and engraved detachable central oval basket, slide on oval dishes and screw on circular dishes on branches which are interchangeable with candle sconces. All are engraved with the Dysart armorials. There are eight acorn finials for the branch sockets when vacant. The base of the basket bears the mark of Paul Crespin, London marks for 1748-49, and the sterling standard. The oval and circular dishes are also marked for Paul Crespin, and have London marks for 1749-50.

The applicant had applied for a licence to export the epergne to the USA. The value shown on the export licence application was £689,797 which represented the hammer price at auction, plus commission.

The Deputy Keeper of Sculpture, Metalwork, Ceramics and Glass at the Victoria and Albert Museum, acting as expert adviser, had objected to the export of the epergne under the second and third Waverley criteria, on the grounds that it was one of the best examples of the transitional form of the 1740s, and that it was of enormous interest for the study of English silver, dining practices and consumption.

The epergne was acquired by Sir Lionel Tollemache (1708-70), 5th Baronet and 4th Earl of Dysart, of Ham House, Richmond, by descent in the Tollemache family. Lionel Tollemache was born at Helmingham Hall in Suffolk in 1708 and succeeded his grandfather to become the 4th Earl of Dysart in 1727. In 1728 he travelled to France, Switzerland and Italy to broaden his education and appreciation of art on the Grand Tour, which was almost obligatory for nobility at the time. Returning to England he married Grace Carteret (1713-55) the lively sixteen year old daughter of John, 2nd Earl Granville. Due in part to the miserly proclivities of his grandfather, the 3rd Earl of Dysart, he was a very rich man with estates at Ham, Helmingham, Bentley, Harrington and Woodhey. Ham House had been allowed to deteriorate during the 3rd Earl's tenure. Apart from repairing the house, Dysart ordered sumptuous new furniture as well as a number of paintings, the Bradshaw tapestries and silver for a complete dinner service. Significantly, Dysart spent money redecorating the Marble Dining Room. With a newly fashionable dining room, Dysart could entertain in style. His accounts at Buckminster Archive show that he employed a French chef and that his summer parties were catered by a French *traiteur*.

The Earl's first purchases were silver for washing, lighting and hygiene. On Dysart's marriage in 1729, silver for dining and for tea were acquired. Bills from Willaume, whose account ran from 1727 until 1741, showed a steady stream of purchases of small silver for the table such as spoons and casters, as well as a pair of more expensive sauceboats and a bread basket. The sauceboats, appeared to have been made by Paul Crespin as they matched the description in the Trevor sale catalogue. The Earl bought his dinner service over a period of 20 years from 1729. In the 1740s he began to purchase in greater quantity the more expensive elements for the table from Paul Crespin. These included silver plates for soup, meat and dessert, serving dishes, a second pair of sauceboats to match the earlier pair and the epergne.

This gradual accumulation of plate was common. The Tollemache silver dinner service, although bought over a long period, was stylistically similar and of a very restrained Rococo character with a high quality finish and engraved armorials. The additional cost of modelling his crest or supporters as finials or handles did not appeal to the Earl.

By the time the epergne was added to the service of silver in 1749-50, the family would have been able to give dinners in the grandest and latest style. The centrepiece or epergne had become the dramatic heart of the table setting when the focus of grand dining moved from the buffet to the dinner table. Functional as well as decorative, the centrepiece may have evolved from the practice of placing a dish of fresh or candied fruit on top of a monumental standing salt. By the mid-seventeenth century, round or hexagonal waisted salts made with three arms could support a filled plate, but it was at the French court of Louis XIV (ruled 1643-1715) that the centrepiece form was fully developed.

By the 1680s the epergne (known in France as the *surtout*) had begun to take shape as a grand centrepiece, which often stayed on the table throughout the meal. It provided a range of services for diners from lighting to serving food, and was a flexible and adaptable table ornament. The centrepiece was the most expensive and important item in the dinner service. It had become an essential element of the very grandest English dining-tables by the 1730s and remained a focus for inventive design throughout the eighteenth century.

Between 1730 and 1760 the dinner service developed as a homogenous entity, the costly silver dishes, tureens, sauceboats and condiment sets decorated to a common theme. They were set out symmetrically on the table, with the attention focused on the centrepiece or epergne.

Epergnes and other new dining equipment arrived in England to complement the new foods and dining etiquette from the French court. Service à la Française, where guests helped each other from dishes within reach, as well as more informal suppers, changed dining customs.

The Dysart epergne was part of a transitional stylistic and functional group. By the 1740s the function of the epergne was changing. This may have been partly driven by new shapes for condiments, which could be combined together in a separate frame, and the change to small, individual salts which were distributed along the table. From multiple use during all the courses of food, as well as supporting candlelight, the epergne, particularly in England, became a decorative centrepiece from which the dessert alone would be served. The Dysart epergne, in terms of its decoration and construction, was one of a small number of transitional epergnes where elements of both ideas were visible. The solid tureen had become a pierced bowl. There were no longer condiment components. All the smaller dishes were partly pierced and the delicate, intricate designs prefigured the pierced structures of the 1760s and 1770s with their cut glass liners. Like the earlier centrepieces, the Dysart epergne had interchangeable candle sconces to light an informal supper. Later English epergnes did not have this feature. Either they were only required for a dinner which was still held during the day, or the greater use of candelabra on the table towards the end of the eighteenth century rendered candles on epergnes redundant.

Paul Crespin (1694-1770), a leading and very fashionable goldsmith, was born in Westminster, the son of Huguenot parents. He was apprenticed to the Huguenot goldsmith Jean Pons in 1713. He had registered his first two marks between July 1720 and December 1721 when he was described as free of the Longbowstring Makers' Company. The goldsmith's trade was then dominated by Huguenots who demonstrated a sensitivity to and understanding of French style and high levels of craftsmanship. These qualities drew commissions even from English patrons who bought directly from French goldsmiths. The Earl of Chesterfield owned French silver but also ordered from Paul Crespin. During a distinguished career lasting from 1720 until his retirement in 1760, Crespin supplied silver to the most sophisticated and demanding English aristocrats. His clients included Frederick, Prince of Wales, four Dukes (Portland, Marlborough, Somerset and Devonshire), the Earl of Leicester, the Earl of Oxford, Viscount Townshend and Lionel Tollemache, Earl of Dysart. Crespin's ability was widely recognised in Europe. His silver was ordered by the King of Portugal and successive Tsarinas of Russia in the 1720s.

Crespin was one of the few English goldsmiths to adopt the Rococo style as early as the mid 1730s. His most innovative silver, such as the wine coolers made for the 3rd Duke of Marlborough, used Rococo ornament directly from Parisian print sources. The Rococo asymmetrically-set applied cartouche was among the earliest to appear on English silver. His understanding and confident handling of the repertoire of Rococo ornament was evident on the Dysart epergne. The quality of his workmanship was of the finest as the piercing, casting and chasing on the epergne demonstrates.

The applicant agreed that the epergne was of significant aesthetic importance.

We heard this case in October 2004 when the epergne was shown to us. We found that the epergne met the second and third Waverley criteria. We recommended that the licence application be refused without a deferral period because the owner had made it known that if a decision on the export licence was deferred, he would not allow the epergne to be exhibited by a public institution for fund-raising and would not accept a matching offer at the price recommended by the Reviewing Committee. This is in line with normal practice in such circumstances as set out in the Guidance for Exporters of Works of Art and Other Cultural Objects.

Case 15

An illuminated medieval manuscript, the Macclesfield Psalter

The *Macclesfield Psalter* is a small vellum booklet and measures 17cm x 10.8cm. The manuscript contains miniature paintings and hand lettered Latin script.

The applicant had applied for a licence to export the Psalter to the USA. The value shown on the export licence was £1,685,600, which represented the hammer price at auction and buyer's premium, excluding VAT.

The Head of Modern Historical Manuscripts at the British Library, acting as expert advisor, objected to the export of the Psalter under all three Waverley criteria: on the grounds it was such an exceptional example of English medieval painting that its departure would be a misfortune; that it was of outstanding aesthetic importance; and that it was of great significance in a number of ways for the study of English medieval art and book-making of its period.

The expert adviser stated that the *Macclesfield Psalter* contained some of the most technically accomplished and best preserved English painting of its period (c. 1300-1350). Very little English painting survived from this period, and what did survive was generally either damaged or heavily restored. Illuminated manuscripts therefore assumed great art historical importance and this was a supreme example of a distinctively English style. It had a particular regional as well as national significance. It was produced in East Anglia, probably at Gorleston (its miniatures include the patron saints of Suffolk and of Gorleston church), at a time when East Anglian manuscript illumination provided a striking instance of 'provincial' and non-urban production of art of highest sophistication. In the most significant categories of English medieval book illustration identified by Sydney Cockerell, this was one of the four outstanding types.

The Psalter was considered comparable in aesthetic importance to some of the most refined and celebrated manuscripts illuminated in England during the late Middle Ages. Closest in achievement were three of the greatest illuminated manuscript treasures of the British Library, the Gorleston Psalter, the Stowe Breviary and St Omer Psalter, together with the Bodleian Library Ormesby Psalter and the now ruined Douai Psalter.

The expert adviser considered that the *Macclesfield Psalter* was of outstanding significance for the study of medieval art and manuscript illumination because it had previously been unknown to scholars and, even within surveys previously considered comprehensive, had not yet been taken into account. It had the capacity to revise opinions concerning some of most important manuscripts illuminated in England.

Its artistic and scribal connections could be investigated further. The *Macclesfield Psalter* was of particular interest as evidence of the devotional life of its lay owner; the small scale suggested a more personal volume than others in the group. Enhanced understanding of the working relations between artists, scribes and patrons, to which research on the Psalter would contribute, would, in turn, help situate artistic production within its social and economic context.

The Psalter also provided a significant campaign of illustration of the major Christian text of the Psalms, at a period when English Psalter illustration was second to none in its inventiveness and sophistication. In addition to its historiated initials and fourteen large miniatures of religious scenes, chiefly from the life of King David, the volume was awash with varied and novel secular imagery in its margins. This provided abundant material for study of images which were marginal, not just in their location, but in their fertile depiction of upside-down, threatening worlds. A dog dressed as a bishop, an ape giving medical advice to a bear lying ill, chickens dressed as kings and peasants, an elaborate funeral procession for a rabbit, a naked man riding a donkey backwards were only a few of hundreds of examples. Even when compared with the volumes to which it was most closely related, this iconographic vocabulary was particularly unusual, inventive and compelling. The Psalter also exhibited innovations in its use of certain pigments and techniques which would enhance knowledge of the development of painting at this period.

The applicant considered that there was no connection between the Psalter and any significant historical event or important historical figure. He agreed that the Psalter was, without doubt, a rare survival and a beautiful manuscript, but considered that it could not be argued to be of outstanding aesthetic importance when compared to other East Anglian works of the same date. Almost every page of the Macclesfield Psalter had been trimmed to or through the illumination, it was dirty, and it had suffered losses both through defacement and removal of entire pages. The applicant stated that this period of East Anglian illumination was well represented in British public collections.

We heard this case in July 2004 when the Psalter was shown to us. We found that the manuscript met all three Waverley criteria and recommended that it should be starred, meaning that every possible effort should be made to raise funds to retain it in the United Kingdom. We accepted that £1,685,600 represented a fair valuation and recommended that a decision on the export licence application should be deferred for a period of three months to enable an offer to purchase to be made at the fair market price of £1,685,600. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further three months.

During the initial deferral period, we were informed by the Fitzwilliam Museum in Cambridge of a serious intention to raise funds to purchase the manuscript. A decision on the export licence application was deferred for a further three months. We subsequently learned that the manuscript had been purchased by the Fitzwilliam Museum with assistance from the National Art Collections Fund, the National Heritage Memorial Fund and donations made in response to a public appeal.

Case 16

An album of watercolours, *Views of Calcutta*, by James Baillie Fraser

James Baillie Fraser's album of views of Calcutta measures 55 by 44 cm. It documented the topography of British Calcutta in the early nineteenth century and demonstrated the city's role as the centre of the political, commercial and religious life in British India.

The applicant had applied for a licence to export the album to the Middle East. The value on the licence application was £248,650, which represented the hammer price at auction plus buyer's premium. However, VAT on the buyer's premium had been omitted and when this was added in, it took the value to £253,663.75.

The Head of the Prints, Drawings and Photographs Section of the Oriental and India Office Collections at the British Library, acting as expert adviser, had objected to the export of the album under all three Waverley criteria: on the grounds that it was so closely connected with our history and national life that its departure would be a misfortune; that it was of outstanding aesthetic importance; and that it was of outstanding significance for the purposes of study within its aesthetic and cultural context and in the light of the artist's letters and diaries.

The expert adviser considered the album was by far the finest known such series of original drawings and furnished evocative documentation of the city at a time of confident British imperial expansion. British control of the vast Indian market was one of the foundations of British economic expansion in the nineteenth century and hence a cornerstone of British social and cultural life. Calcutta was at the centre of British political and commercial interests in India, the seat of the Governor-General, and the headquarters of a large number of commercial and business firms.

The eldest son of an impoverished Scottish family, Fraser went to India to try to recoup the family fortunes, not in the normal way as the protégé of a Director of the East India Company securing entry into the civil service (no longer then a guarantee of an immense fortune), but as a businessman in Calcutta with other Scotsmen. In this career he was not very successful, and his visit to Delhi in 1815-16 to see his brother William (in the East India Company's service and effectively Commissioner for the Delhi Territory) further alienated him from his chosen profession. Both brothers went off campaigning in the Himalayan foothills during the Anglo-Nepal War, during which time William Fraser recruited the first Gurkha irregulars into British service. James Fraser concentrated on his drawings of the mountainous scenery, and began to collect and commission drawings from Indian artists of the local people, both in the mountains and, on the conclusion of the war, around Delhi. His collection of early nineteenth century Delhi paintings was the finest known; it was dispersed in a series of sales in the 1980s.

After his return to Calcutta, James Fraser studied with William Havell (in India 1817-19), who taught him the use of gouache to deepen his colouring, and he worked up his Himalayan drawings with a view to publication as aquatints in London. After Havell's departure in 1819, Fraser worked in Calcutta with George Chinnery for a while. He was, however, already too much his own man to fall greatly for Chinnery's style, but found valuable his criticism of his oil paintings, as well as that of the series of views of Calcutta which now engaged him. He had already decided to return to Scotland and in the year before

his departure, Fraser began seriously to make drawings of his surroundings, with a view to having them published in London like his Himalayan views.

Fraser's views of Calcutta show the newly built imperial city, the capital of a vastly increased British India, in a very different guise from the earlier published views by Thomas Daniell of the 1780s and 1790s. Since then, Calcutta had experienced the magnificence of the Marquess Wellesley as Governor-General (1798-1805), and Fraser's views accordingly were centred round the palace which Wellesley had built as a symbol of British power in India, representative of the greatly expanded empire which Wellesley had created. The creation of the new Government House had also enabled the laying out of a political centre in a rational Georgian manner, which Fraser's long vistas closed by substantial monuments emphasise.

Fraser, as a businessman, was also mindful of Calcutta's commercial interests, represented in the paintings by views of the river with its immense quantity of shipping and of some of the principal commercial streets, both British and Bengali. Other aspects of Calcutta's life were represented by views of the newly created St John's Cathedral, of the principal Presbyterian, Catholic and Hindu places of worship within the city, and of its educational and scientific establishments. In its streets were rich vignettes of the local population and their occupations, both British and Indian. In short, this series of drawings summed up the city's life.

Ten years ago Fraser's album was discovered in the library at Longleat House. It had arrived there in the twentieth century with the library of Beriah Botfield, formed in England in the first half of the nineteenth century. It was in superb condition, with just one inscription on the flyleaf: 'Calcutta Views Fraser Original Drawings', presumably by Botfield, and with titles to the drawings pencilled on the reverse of each album page (watermarked 1829) on which the drawings were mounted. The whole album appeared to have been put together in about 1830. It is likely Fraser parted with it because his family were perpetually short of money.

The applicant did not accept that the album met the Waverley criteria. She claimed that the watercolours were by a lesser known Scottish artist travelling in India, and showed Indian views that were not closely connected with British life and history. She also stated that the album could not be considered of outstanding aesthetic importance. Whilst it was an interesting and seemingly accurate depiction of Anglo Indian architecture in a thriving commercial centre, the imagery was part of the general genre of the travelling artist. She did not consider the album could be considered an outstanding example of the work of a travelling artist and claimed that Fraser's works of the Himalayas were considered of greater importance, and that the works of the Daniells, who were also working in India, were considered superior.

We heard this case in September when the album was shown to us. We did not accept that the album met the first or second Waverley criteria, but found that it met the third Waverley criterion and that £253,663.75 represented a fair valuation. We recommended that a decision on the export licence application should be deferred for a period of two months, to enable an offer to purchase to be made at the fair market price of £253,663.75, including VAT. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further two months.

We were informed by the British Library of a serious intention to raise funds with a view to making an offer to purchase the album. We subsequently learned that the applicant had withdrawn the licence application, during the first deferral period.

Case 17

A Cartier Bandeau

The bandeau, described as head ornament forming two bracelets, is in the form of a sinuous creeper, the stem set with diamonds and the leaves and fruit formed of carved rubies, sapphires, and emeralds. It is signed by Cartier London and its overall length is 36.5 cm.

The applicant had applied for a licence to export the bandeau to Switzerland. The value shown on the export licence application, £300,000, was the price at which the bandeau had been purchased, excluding VAT.

The Senior Curator of Metalwork at the Victoria and Albert Museum, acting as expert adviser, had objected to the export of the bandeau under the third Waverley criterion. He considered that the bandeau was an object of pre-eminent importance to the history of jewellery in London between the two World Wars. It also had further significance to the history of taste and to British history because of its association with Lady Mountbatten.

The expert adviser considered that the bandeau showed the high level of technical skill at the top of the London jewellery trade. It was almost certainly made by English Art Works, a company established by Cartier in 1922 and deliberately staffed with British craftsmen. At a time of hardship and unemployment in the jewellery industry, Cartier removed any unease their London customers might have had over whether it was unpatriotic to buy from a French jewellery house.

The bandeau was made for stock, using Cartier's own stones. According to general agreement, the coloured stones used in multi-gem jewellery of this kind would have been carved in India. In some instances the stones in the bandeau could be seen to have been drilled, indicating their re-use from nineteenth or early twentieth century Indian jewellery.

Jacques Cartier had established strong links with the Indian rulers, and with Indian suppliers. There were many strands to this enriching relationship: the importing of Indian jewellery for sale in Europe; the re-setting of jewels for the Indian princes, sometimes, as for the Maharajah of Patiala in 1925, on a massive scale; the creation of jewels in an Indian style for Western clients; and the creation of distinctively European jewellery which was nevertheless inspired by Indian and other oriental influences.

In buying her bandeau from Cartier, Lady Mountbatten had following not only many of the royal families of Europe, but her grandfather, Sir Ernest Cassel, for whom she had kept house, and who had bought diamond jewellery in 1904. The bandeau was a superb example of her taste. It was a jewel bought with her own money by a woman of independence, the heiress of Brook House and of Broadlands, who was also, by marriage, a member of the royal family. The months in which Lady Mountbatten acquired and first wore the bandeau were of great significance for her marriage and her family. In love with Lord Louis but

not yet in receipt of her inheritance, she had had to borrow £100 from her great-aunt to get a boat to India to see him while he was acting as aide-de-camp to the Prince of Wales, and it was there that their engagement was announced in February 1922. Later the bandeau was the jewel which, in the form of two bracelets, she chose to highlight in the studio portrait commissioned within a few days of Pamela's birth.

The applicant acknowledged the bandeau's connection to the history of Cartier and the history of India but did not consider it was an iconic piece, nor of outstanding aesthetic importance. She did not agree that the 'tutti frutti' jewels were highly representative of the Art Deco period during which they were made and did not accept that the bandeau was of outstanding significance for the purposes of study.

We heard this case in October 2004 when the bandeau was shown to us. We found that it met not only the third Waverley criterion, but also the second Waverley criterion; that it was of outstanding aesthetic importance. We accepted that £300,000 represented a fair valuation. We recommended that a decision on the export licence application should be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £300,000, excluding VAT. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further two months.

During the initial deferral period we were informed of a serious intention to make an offer to purchase by a private individual who intended to make arrangements for public access. A decision on the export licence application was deferred for a further two months. We subsequently learned that the bandeau had been purchased by a private individual who had generously agreed to place it on loan to the Victoria & Albert Museum for ten years.

Case 18

A silk and wool gentleman's doublet, c. 1660

The doublet has panned sleeves, made up of narrow strips of silk. It is notably plain although remaining threads on the cuff suggest the removal of applied decoration, probably bunches of ribbon. The lack of collar suggests that it may have been intended for more informal occasions, but this design would have also better accommodated the wearing of a cravat, which became fashionable in the 1650s.

The applicant had applied for a licence to export the doublet to Chile. The value shown on the export licence application was £18,525, which represented the agreed price at auction, buyer's premium and VAT on the buyer's premium.

The Curator of Seventeenth and Eighteenth Century Fashion at the Victoria and Albert Museum, acting as expert adviser, had objected to the export of the doublet under the third Waverley criterion, because it offered new and important information on doublet style and construction in particular, and tailoring techniques in general.

The expert adviser considered that this doublet represented the final stylistic form of a garment that had a long history in the male wardrobe. The doublet began as a plain, protective arming garment in the fourteenth century worn under the breastplate. Within a century, it had been adopted for civilian dress. By the 1550s it served as a garment of outerwear for men at all levels of society. Made of luxurious fabrics and lavishly embellished, it was worn with cloak and breeches as the standard fashionable dress of the Tudor court. This trio of garments remained the staple elements of men's dress well into the 1670s. In 1666, Charles II introduced a new set of garments as fashionable men's attire, the vest and coat to be worn with breeches, which was the latest style from France. The doublet continued to be worn for another 10 to 15 years, but as an increasingly old-fashioned garment. The doublet under review documented the form of such attire just before it was superseded by the new ensemble of coat, waistcoat and breeches.

As with most men's dress throughout history, the doublet evolved slowly in terms of cut and shape. From a fairly long garment with a pointed waist and tight sleeves, it shortened and the sleeves grew more voluminous. The doublet under review was characterised by its straight lower edge and short length, which would have exposed the shirt between it and the breeches, and short, full sleeves.

Tailoring, like other trades, was learned by apprenticeship and then guild membership; there was no London College of Fashion or Central St. Martin's School of Art and Design to disseminate technique and encourage creativity. Furthermore, there was very little literature on tailoring until the end of the eighteenth century. Limited literacy amongst tailors and, more importantly, the necessity of preserving trade secrets, meant that few were willing to publish details of how clothes were made. There were only four tailoring manuals published in the seventeenth century: three Spanish *Geometria y traca*, dated 1618, 1619 and 1640, and a French tailoring manual, *Le Tailleur Sincère*, which was published in 1671. All were quite limited in the information they gave about making clothing. Their primary goal was to indicate amounts of fabric needed for each type of garment, an essential concern at a time when the cost of the materials far exceeded the cost of labour. No instructions were given about measurements for sizing, how and in what order to sew the garment together, or how or where to apply decoration, in other words, all the essential techniques that distinguish a well-fitted, beautifully finished garment from a badly made one. Although the manuals were richly illustrated, the diagrams were very schematic, giving little variation in the basic cut of the garment.

What was particularly unique to the period of the doublet under review was the balance between conformity and creativity seen in dress, both in visual representations and existing garments. There was certainly far less variety in style and cut than is seen in modern clothing, due to the conservative nature of the trade and training. However, because all garments were hand-sewn and made bespoke, no two were ever the same, unlike modern ready-made clothes. Variations in fabrics, trim and fastening give each object a unique character.

This doublet also documented an interesting development in the growing gap between the doublet and breeches. Originally the two were laced together (with ribbon or cord) as a means of holding up the breeches. By the 1630s, metal hooks were used. Typical of the 1660s the eyelets on the front tabs of this doublet were blind (covered by the lining underneath), suggesting a decorative purpose only. There were no eyelets on the interior, leaving the method of supporting any accompanying breeches a mystery. This too might be a chronological development, leading to the complete detachment of upper and nether garments seen in the emerging new fashion of coat, waistcoat and breeches.

The applicant did not agree that the doublet was of outstanding significance for study purposes as students and scholars of dress history had access to many pieces of seventeenth century dress including 28 gentleman's doublets. She considered it was inferior in comparison to other doublets, both in respect of the quality of materials and also its condition.

We heard this case in October when the doublet was shown to us. We found that the doublet met the third Waverley criterion and accepted that £18,525 represented a fair valuation. We recommended that a decision on the export licence application should be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £18,525, including VAT. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further two months.

We were informed by the Museum of Costume, Bath and the Manchester City Galleries of a serious intention to raise funds with a view to making an offer to purchase the doublet. We subsequently learned that the applicant had withdrawn the licence application during the first deferral period.

Case 19

A marble sculpture by Benedetto Pistrucchi

The sculpture appears to consist of separate fragments joined together, but is, in fact, carved from a single block of marble. It is an intricate piece, with two main faces, and smaller carvings at the sides. Its dimensions are: height 32 cm, width 33 cm, depth 21.5 cm.

The applicant had applied for a licence to export the sculpture to the USA. The value shown on the export licence application was £185,000 which represented the price at which a potential buyer had reserved the item.

The Senior Curator of Sculpture at the Victoria and Albert Museum, acting as expert adviser, had objected to the export of the painting under the third Waverley criterion, on the grounds that it was of outstanding significance for the study of art in Britain in the first half of the nineteenth century and added a further dimension to the study of the life and work of Benedetto Pistrucchi.

Benedetto Pistrucchi (1783-1855) was renowned as a gem-engraver, medallist, and engraver of dies for coins. He executed only a few marble sculptures, almost all of which were busts, with the important exception of the 'capriccio' under review. This marble was a personal statement, with specific references to his own life, which by the end of the 1820s had embraced great achievements, but also severe disappointments. It epitomised his professional and personal frustrations, and at the same time marked a high point of his creative powers.

Born in Rome and trained in Italy, most of Pistrucchi's working life was spent in London at the Royal Mint. Soon after his arrival in England in 1815, and during the 1820s, Pistrucchi executed official work for the Mint of outstanding quality, as well as private commissions for carved cameos, which were sensitive evocations of antique works, and some fine portrait medals. His public commissions included the George

III silver crown (1818), the gold coronation medal of George IV (1821), and the George IV gold sovereign (1825). His Italian background, although fundamental in the development of his artistic skills, meant that as a foreigner he could not be appointed officially as Chief Engraver at the Royal Mint when this post became vacant following the death of Thomas Wyon in 1817.

Pistrucci's most celebrated though uncompleted work was the large Waterloo Medal, commissioned by the Master of the Mint in 1816. Gold copies of this were to be presented to the victorious Allied Commanders at the Battle of Waterloo, but work progressed slowly: the dies were not made until over thirty years later in 1849. Due to the technical difficulties, because of its large size, no versions had been struck (nor indeed were ever struck) by the time Pistrucci himself died, long after the deaths of the heroes of Waterloo. Its design is known today through the original wax models, the steel matrices, and electrotype versions.

The marble sculpture of the 'Capriccio' was rediscovered recently, having been known previously through its mention as an exhibit at the Royal Academy in 1830, no.1167, as 'Capriccio, in an unfinished state, from a solid piece of marble' by 'B. Pistrucci Chief Medalist [sic.] to His Majesty Royal Mint'. In 1855 the marble was owned by Henry Labouchere: in the posthumous sale catalogue of Pistrucci's effects, a mould of the Capriccio was listed as lot 55, described as 'A mould of the late Mr. Pistrucci's beautiful work, in the possession of the Right Hon. Henry Labouchere, known as the Capriccio'. The mould was unsold, and its current location remained unknown. Henry Labouchere MP (1797-1869), an art collector, and Master of the Mint from 1835 to 1841, lived just outside Windsor, near Pistrucci's home once the artist had left London. The sculpture's whereabouts were not known from 1855 until June 2004, when it was sold from the collection of Professor Jack Robert Lander (1921-2003).

The finished work was probably based on a preliminary clay model, from which a mould would have been taken, so that a plaster version could be made, to be used as a working model for the marble.

The front consisted of three overlapping medallions showing profile heads (one of which was George IV), surmounting a lion's head, which was flanked by a further medallion with the profile head of another male portrait (possibly Piranesi, or more probably the Rt Hon. John Charles Herries MP, Master of the Mint from 1828 to 1830). This head faces Cerberus in high relief, nose to nose. On the other side of the lion's head was a relief of the head and torso of a reclining naked woman, lying in abandon on some drapery, beneath caged beasts. A broken capital supported the medallion of George IV. The other two medallions depicted a faun-like man and, at the apex of the composition, an ideal female classicising head. A naked putto, carved in low relief, and probably unfinished, was propped up against the Cerberus. Beneath the lion's head was an incised inscription in small capital letters: 'ROYL MINT/ PRIMO ESERCIZIO/ DI BENEDETTO PISTRUCCI/ NEGL'ANNI I PIU INFELICI DI SUA VITA 1829' (Royal Mint/First trial by Benedetto Pistrucci/In the unhappiest years of his life 1829).

The back of the piece showed a nude figure of Hercules in relief, seen from behind, seated on blocks of stone covered with his lion-skin, and clasping a club in his left hand; part of an oak tree was visible to his left. To the right of this figure, near his left arm, was a separate relief of a man in contemporary dress, stepping outwards, his head bowed.

The opposite edge of the relief of Hercules, at right angles to the oak tree, was carved as a vertical frieze,

with a butterfly, a skull, a sprig of wheat, and sculpture tools, including a mallet. At the side of this narrow frieze was a nude male figure in high relief, standing cross-legged, his arms above his head, supporting like a caryatid the underside of the medallion of George IV, this underside carved with stylised clouds. A chain was fixed to the wall at the feet of the man, although he appeared to be unshackled. This figure was a self-portrait of the artist, and corresponded with a wax model in the Museo della Zecca in Rome.

The applicant agreed that the sculpture met the Waverley criteria. He considered it was unique among Pistrucci's oeuvre and unlike any other sculptural works of the period. It was of exceptional quality, carved from a single piece of marble. It provided a personal insight into the artist's life and work and evidence into his unhappy state at the time he made it. At the same time, it alluded to important commissions, especially for the Royal Mint, such as his portraits of the Monarchs, the Waterloo and Elgin Medals and St George and the Dragon.

We heard this case in October when the sculpture was shown to us. We found that it met the third Waverley criterion. Before making a recommendation on the fair market price, we asked for evidence to substantiate the valuation. The applicant subsequently provided evidence that a potential purchaser had confirmed willingness to pay £150,000 for the sculpture. We accepted that this represented a fair valuation. We recommended that a decision on the export licence application should be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £150,000, excluding VAT. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further two months.

During the initial deferral period, we were informed of a serious intention to raise funds to make an offer to purchase the sculpture by the Rothschild Foundation. A decision on the export licence application was deferred for a further two months. We were subsequently informed that the sculpture had been purchased by the Alice Trust, one of the Rothschild family's principal philanthropic trusts which helps with the funding of the National Trust at Waddesdon Manor. The sculpture was placed on loan to the National Trust, Waddesdon Manor.

Case 20

A Charles II silver dish bearing the arms of Sir Francis Prujean (1597 – 1666) and Dame Margaret Fleming (d.1679), London, 1664

The circular silver dish has fluted sides and is divided into eighteen sections. The dish bears, in the centre, the arms of Sir Francis Prujean and those of his second wife Margaret, daughter of Edward, Lord Gorges, surmounted by the Prujean crest. On the back are the coats of arms of Sir Francis's wife, Margaret, set in a lozenge as a widow of her first husband Sir Thomas Fleming of Stoneham, Hampshire. They show the arms of Fleming impaling those of Gorges. The dish bears its original scratch weight of '78-14' and now weighs 77 oz. Like the scratch weight and the armorials, the maker's mark, AF with a mullet and two pellets below, is well preserved.

The applicant had applied to export the dish to a private individual in Belgium. The value shown on the export licence was £192,000, which represented the agreed sale price.

The Deputy Keeper, Department of Sculpture, Metalwork, Ceramics and Glass, acting as expert adviser, had objected to the export of the silver dish under the second and third Waverley Criteria, on the grounds that the dish was of outstanding aesthetic importance and of outstanding importance for the purposes of study. The dish was one of two remaining examples of this form of sideboard dish remaining in England and provided evidence of the quality of silver and engraving and the stylistic influences from Portugal on silver produced by a leading goldsmith in Charles II's reign. Sir Francis Prujean was of national importance in the history of the medical profession and the dish provided important evidence of his life style after he had retired from his distinguished medical career.

Francis Prujean, son of the rector of Boothby in Lincolnshire, became a celebrated physician. He was educated at home and then at Caius College, Cambridge, and graduated as a medical doctor in 1625 having already been accepted by the Royal College of Physicians. He practised first in Lincolnshire and then London and became President of the Royal College of Physicians from 1650 to 1653. He was knighted by Charles II on 1st April 1661 and attended Queen Catherine of Braganza while she suffered from typhus fever in 1663. Prujean was very well respected and had a successful practice in London. He lived near the Old Bailey and his former home was from the mid-eighteenth century until the Second World War commemorated by Prujean Court, and later Prujean Square, west of the Old Bailey.

Prujean's professionalism was demonstrated by the offices he held at the Royal College of Physicians. He served as Censor in 1639 and again from 1642 to 1647; Registrar from 1641 to 1647; Elect in 1647; and President from 1650 to 1653. He was Treasurer from 1655-1663 and Consiliarius until his death in 1666. The Royal College of Physicians was founded in 1518 as an academic body. Membership was mandatory in order to practise as a physician in London and its immediate environs. The college conferred professional academic status on its fellows, in contrast to the Worshipful Companies of Apothecaries and Barber Surgeons, which enjoyed the status of trade guilds.

Sir Francis died in 1666 and was buried in Hornchurch parish church, Essex near his country house at Suttons Gate, which originally formed part of the estate of his first wife's family, the Legatts. In his Will, Prujean left a legacy of £50 to the College of Physicians and £2,500 to his wife Margaret, with his coach and horses, all his plate, household goods and chattels. But he left his library of books, rarities, instruments and all his pictures and his estates in Montgomeryshire in trust to his grandson Robert Prujean, then a minor.

The dish bore the London hallmark for 1664, the year of the marriage of Sir Francis Prujean and Margaret Fleming. The marriage licence, granted on 10 February 1662-3, described Sir Francis Prujean, Knight, as of the parish of St. Martin's Ludgate, Dr. of Physic and a widower of about 60, and the Hon. Dame Margaret Fleming of the parish of St. Martin in the Fields as a widow of 40 and upwards. They married in Westminster Abbey on 13 February 1664-5.

The date of the hallmark on the dish suggested that it was a marriage gift to Sir Francis Prujean's wife Margaret, as it bore her previous coat of arms on the back, thus recording that she was exceedingly well connected and an heiress in her own right. It was rare to find the former coat of arms of the bride engraved separately from that of the combined arms of the bride and bridegroom. This suggested that Margaret may have been a double heiress to both her father and her first husband.

The dish was unusually large and reflected the status of the newly married couple, marking Prujean's recent elevation to the knighthood and Margaret's birth and other marital connections. It was probably commissioned for display on the buffet or in a niche in the dining room of their London house. The simple fluted design was a European form, recorded in Portugal in the mid-to-late seventeenth century and reflected the influence of Charles II's Portuguese Queen, Catherine of Braganza, at the English court after her marriage in 1662. The fluting provided an appropriate frame for the engraved coat of arms on the front of the dish. The coat of arms on the back were probably engraved as a record that the dish belonged to Prujean's wife.

As a status symbol and presentation piece the Prujean dish provided rare evidence for the taste of the rising professional and patrician classes in the second half of the seventeenth century, which deliberately imitated that of the established landed gentry. As evidence of Prujean's private collection, the dish demonstrated an important aspect of late seventeenth century patronage.

As an illustration of the cultured interests of a leading member of the medical profession, the dish represented the important role of members of that profession as collectors and patrons and anticipated the collecting activities of Dr Richard Mead (1673-1754) and Sir Hans Sloane (1660-1753). Sloane's wide-ranging collections formed the foundation of the national collections at the British Museum in 1753. The Prujean dish thus represented the important links developed between the arts and sciences under enlightened patronage after the Restoration of the Monarchy and during the subsequent reign of Charles II.

The maker's mark AF also appears on a pair of 1664 silver armorial dishes made for Sir John Brownlow now at the Metropolitan Museum of Art, New York and on a silver standing cup, 1663-4, given at a later date by Henry Barker to the Middle Temple, London. The goldsmith also supplied a communion cup in 1664-5 and other plate dating up to 1675-6. He was tentatively identified by Ian Pickford in his 1989 revised edition of Jackson's *English Goldsmiths and their Marks*, with the goldsmith Anthony Ficketts.

The applicant did not wish to comment on whether the dish met the Waverley criteria.

We heard this case in October 2004 when the dish was shown to us. We found that it met not only the second and third Waverley criteria, but also the first criterion; that it was so closely connected with our history and national life that its departure would be a misfortune. We accepted that £192,000 represented a fair valuation. We recommended that a decision on the export licence application should be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £192,000, excluding VAT. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further two months.

During the initial deferral period, we were informed by the Royal College of Physicians of a serious intention to raise funds with a view to making an offer to purchase the dish. A decision on the export licence was deferred for a further two months. We were subsequently informed that the Royal College of Physicians had come to an agreement with the owner to purchase the dish.

Case 21

An oak coffer by William Beckford and HE Goodridge

The coffer measures 71.7 by 80 cm. It has gilt-bronze mounts, a side with a glass panel opening as a door and the interior is lined with silk. It is the only known survivor of a set of four, originally on oak stands, made for William Beckford for the Scarlet Drawing Room at Lansdown Tower, Bath, between 1831 and 1841. The design was almost certainly made as a collaboration between William Beckford and his architect H.E. Goodridge (1797-1864).

The applicant had applied for a licence to export the coffer to the USA. The value shown on the export licence was £145,000 which represented the owner's valuation.

The Keeper of Furniture, Textiles and Fashion at the Victoria and Albert Museum, acting as expert adviser, objected to the export of the coffer under the second and third Waverley criteria, on the grounds it was of outstanding aesthetic importance and outstanding importance for the study of art history.

William Beckford (1760-1844) was one of the most remarkable men of his time. The only son of a fabulously rich sugar planter, he was dubbed 'England's wealthiest son' by Byron. William Pitt was his godfather, Mozart taught him the piano, Sir William Chambers and Alexander Cozens were his tutors in architecture and painting. At the age of twenty-one he wrote the ground-breaking romance *Vathek*. However, after a homosexual scandal, he was ostracised by society and lived in splendid seclusion on the continent and in a series of houses in Europe. He refurbished his father's Palladian mansion, Fonthill Splendens, which he subsequently demolished to build the mock-Gothic Fonthill Abbey, where he lived from 1807 to 1822. The expert adviser stated that the Abbey, which had a spire 300 feet high, was recognised as having been the most impressive Gothic Revival house ever built in this country.

In 1822 debts forced the sale of the Abbey, where the tower collapsed in 1825, and Beckford's move to Bath, where he lived at No. 20 Lansdown Crescent. He bought a strip of land leading up the hill beside the house, which he transformed into a garden known as Beckford's Ride. This was slightly less than a mile in length. At its end he built the Tower. From its belvedere, 154 feet high, it is possible to see 30 miles. Beckford called it 'The finest prospect in Europe'.

Beckford was an exceptional amateur architect and designer, collaborating with designers of decorative objects, furniture and buildings through his own sketches and instructions. To design the tower, he chose a young, local architect named Henry Edmund Goodridge, who was to become Bath's finest nineteenth century architect. Attentive, flexible and able, he was, in effect, the executant of the ideas outlined by Beckford.

Lansdown Tower was Beckford's last architectural scheme and his inventive ideas were the driving force in the design of both the interior and exterior. He rode there each day to read, write, reflect in solitude and admire his art collection. The Tower contained a series of small rooms on two floors, each displaying works of art. The Scarlet Drawing Room, for which the four coffers were designed, was the most important interior of the ground floor. Its rich, glowing decoration epitomised Beckford's intention to create in the Tower a final, perfect version of the collector's sanctuary that he had been seeking to create around him throughout his life.

The expert adviser considered the coffer might be deemed austere in comparison with many of the luxuriously decorated pieces collected or commissioned by William Beckford. However, its design was arrestingly architectonic and its exploitation of contrasting varieties of oak for decorative effect was extremely sophisticated, reflecting the enthusiasm for the use of native timbers that was at its height in the first third of the nineteenth century. The design of all the interiors and the furnishings at Lansdown Tower was a project of Beckford's old age, but one that proved the culmination of his creative genius. Goodridge was the architect for the Tower and the designer of many of its furnishings, but it must certainly have been Beckford himself who provided the inspiration for these reliquary-like coffers.

The expert adviser also said that the coffer was outstandingly fine and strong in its design. In the design of the coffers, Beckford brought together a number of ideas that appealed to his romantic sensibilities. This type of a coffer on stand echoed the so-called marriage coffers of late seventeenth century France and Italy and the tradition of evidently luxurious protection for precious objects that produced the Sèvres-mounted jewel cabinets made by Martin Carlin in the late eighteenth century. The form of these coffer-cabinets was robustly architectural in a quite revolutionary manner. The form of the domed top suggested that the observer was looking at the outer surface of a barrel-vaulted space, much like that designed for the Book-Room at Lansdown Tower by Goodridge in 1828. The detail of the studded arch on the end also echoed Renaissance forms. The raised lozenges on the lid, interspersed with turned roundels, suggested the surface of an Italian studded door of the Renaissance. The centre of each turned roundel was studded with a carved cinquefoil, one of Beckford's heraldic emblems, which added a further layer of dynastic reference very suitable to the coffer's origins in Renaissance design. In the Scarlet Drawing Room, as in other interiors in the house, Beckford used marbles for the window-sills as well as the chimney-piece, and carefully placed a table with a top of Egyptian porphyry before the window. His very deliberate selection of woods for the coffers could be seen as one element in his building up of an interior of almost ecclesiastical richness.

The expert adviser stated that, although many works of art from Beckford's celebrated collection existed in public collections throughout Britain, furniture made to his designs was rarer, and what survived largely represented Beckford's earlier schemes for Fonthill Abbey. The aesthetic experiments of William Beckford at Lansdown Tower had been studied in recent years in some detail, yet much still remained to be discovered about this sumptuous and intriguing interior and about its influence on succeeding patrons and designers. It was only since the recent exhibition and the re-patriation last year of the marble table to Lansdown Tower that scholars had been able to appreciate the great subtleties of colour and surface texture that Beckford recognized as crucial to the effect of his schemes.

The applicant agreed that the coffer was a work of art in its own right, regardless of the fact that the original plinth was missing.

We heard this case in November when the coffer was shown to us. We found that the coffer met not only the second and third Waverley criteria, but also the first criterion; that it was so closely connected with our history and national life that its departure would be a misfortune. We accepted that £145,000 represented a fair valuation. We recommended that a decision on the export licence application should be deferred for a period of two months, to enable an offer to purchase to be made at the fair market price of £145,000, excluding VAT. We further recommended that if, by the end of the initial deferral period, a

potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further two months.

At the end of the initial deferral period, no offer to purchase had been made and we were not aware of any serious intention to raise funds. An export licence was therefore issued.

Case 22

A gold, silver-gilt, lapis-lazuli and enamel clock by Gustave Baugrand, Paris, 1867

It is of architectural form in Neo-Renaissance style. The body is of silver-gilt with enamelled gold herms at the corners set between pairs of lapis-lazuli columns and it is 26cm in height. Above the arch of each side stands a figure of one of the Four Seasons with attendant putti. A figure of Urania surmounts the roof. The clock is engraved at the front near the base 'PARIS BAUGRAND ANNO 1867'.

The applicant had applied for a licence to export the clock to Singapore. The value shown on the export licence application was £295,000 which represented the agreed sale price.

The senior curator of Sculpture, Metalwork, Ceramics and Glass at the Victoria and Albert Museum, acting as expert adviser, objected to the export of the clock under the third Waverley criterion, on the grounds it was of outstanding significance for the study of the work of Paris goldsmiths of the Second Empire and of British nineteenth-century patronage of the decorative arts.

The expert adviser stated that the clock was exhibited in Paris in l'Exposition Universelle of 1867 and subsequently acquired by the Earl of Dudley. It had 120 pieces, took eighteen months to make, and was the result of Baugrand's collaboration with P Fauré, the designer, Honoré (Honoré-Séverin Bourdoncle) and Fannièrre Frères, chasers, Théophile Soyer et Sollier Frères, enamellers, Eugène Gagneré, enameller, and Ernest Hue, the engraver of the panels. All received official recognition as exhibitors or coopérateurs in the 1867 Exhibition.

Honoré (1823-93) worked on the reliquary for the Talisman of Charlemagne by Froment Meurice and on the sword by Wièse presented to MacMahon. He published a lecture on French chasing, and later worked for Boucheron, Lucien Falize and Alphonse Fouquet. He was named a Chevalier of the Legion of Honour after the exhibition of 1878. Fannièrre Frères were noted particularly for their work in sixteenth century style. The figures on the clock related to candelabra which were executed in the same year for the Prince de Hohenlohe. Ernest Hue, gem-engraver, exhibited at the Paris Salons.

Baugrand himself (1826-1870), 'Joillier de SM L'Empereur', was at the height of his reputation in 1867. With Fossin he formed the French membership of the jury for jewellery in the exhibition, a jury of which the president was the Earl of Dudley. Baugrand's display included a peacock brooch bought by Lord Dudley, and a necklace made for the Empress Eugénie. The Queen of Portugal was known to have been another client in 1867.

Baugrand died during the siege of Paris in 1870. The expert adviser stated that the brevity of his career and the customary resetting of jewellery with precious stones had made his work very rare. The clock was

a superb example of French Renaissance Revival goldsmith's work, combining the arts of the modeller, the chaser, the enameller, and the engraver.

Jewellery, and the associated arts of the enameller and the chaser, were of a special significance to Lord Dudley. His family traced its descent to Humble Ward, jeweller to Henrietta Maria, wife of King Charles I, and he became one of the most famous jewellery collectors of the second half of the nineteenth century, many of the jewels being worn by his young second wife, to whom he was married in 1865 and by whom he had a son and heir in 1867.

This expert adviser stated that the clock epitomised the exhibition work of a French imperial jeweller at his moment of greatest influence, and the patronage of a pre-eminent British collector of jewels. As rapporteur and president of the jewellery class in the 1867 Exhibition, Gustave Baugrand and Lord Dudley sat on the same jury. The clock was seen by contemporaries as one of the most important objects in Baugrand's display, a virtuoso example of enamelled Neo-Renaissance work created by a named group of the finest goldsmiths working in Paris.

The applicant did not comment on whether the clock met the Waverley criteria.

We heard this case in November when the clock was shown to us. We found that the clock met the second and third Waverley criteria and that £295,000 represented a fair valuation. We recommended that a decision on the export licence application should be deferred for a period of two months to enable an offer to purchase to be made at the fair market price of £295,000, excluding VAT. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further two months.

During the initial deferral period, we were informed by the Bowes Museum of a serious intention to raise funds with a view to making an offer to purchase the clock. A decision on the export licence was deferred for a further two months. We were subsequently informed that the Bowes Museum were unable to raise the funds to purchase the clock and therefore withdrew their expression of serious interest. An export licence was therefore issued.

Case 23

A pink satin and black bugle beaded bodice, English, circa 1640 – 50

Despite the ongoing loss of the bugle beads, the bodice is in sound condition and was not altered in the nineteenth century for fancy dress.

The applicant had applied for an export licence to export the bodice to Spain. The value shown on the export licence application was £12,350, which represented the price paid at auction together with the buyer's premium and VAT on the buyer's premium.

The Curator of Seventeenth and Eighteenth Century Fashion at the Victoria and Albert Museum, acting as expert adviser, had objected to the export of the bodice under the third Waverley criterion; on the grounds

that it was an exceptionally rare example of 1650s women's clothing and offered evidence of dress history not found in any other garment or source in Britain.

The expert adviser stated that the bodice was one of only two known to survive in Britain from the period 1640 to 1659. Very little survived in the way of historical dress from the seventeenth century in Britain, whether for men or for women. There were also few reliable visual images. Accurate visual sources for women's dress were even more problematical for the period 1640 to 1670 than for men as, by the late 1630s, Anthony Van Dyke had established the fashion for dressing his female sitters in 'arcadian costume' – a loose interpretation of classical dress – and this was carried on by painters such as Sir Peter Lely and his contemporaries well into the 1680s. Surviving clothing was therefore particularly essential for the documentation of women's clothing in the mid-seventeenth century.

The bodice represented an important development in the evolution of women's dress in the seventeenth century. In terms of dress history, the century was fairly brief, with Elizabethan styles extending to about 1620, and eighteenth century women's dress really beginning in the 1670s with the introduction of the mantua. For the first two-thirds of the seventeenth century, women's dress comprised of a bodice and petticoat (skirt). Changes in style centred primarily on the bodice: waistline, neckline, sleeve sizes and lengths. Until the late 1610s, the bodice was fairly long and tight, with correspondingly close-fitting, long sleeves. Queen Henrietta Maria introduced new French styles to the English court; the 1620s and 1630s saw a high-waisted style of bodice with full sleeves reaching only to the elbow and wide square neckline. Through the 1640s, there was a gradual elongation of the bodice to a prominent point in front. The sleeves narrowed and lengthened to finish between the wrist and elbow. A widening of the neckline provided the most distinctive development of the 1640s and 1650s, an off-the-shoulder style. A breadth of fabric encircled the shoulders and the armhole for the sleeve was dropped well below. In the 1650s, the sleeve shortened again to elbow-length and grew fuller.

Since the early sixteenth century, women's bodices had been reinforced with whalebone to hold the garment's shape, or worn over boned stays. Boning was certainly necessary in order to maintain the long waist and somewhat unnaturally restrictive shoulder line fashionable from the 1640s through the 1660s. The bodice exemplified the very distinctive shape of the late 1650s with pointed waist and short sleeves worn well off the shoulder.

A relentless cycle of reuse, exercised well into the nineteenth century, ensured that clothing was never wasted, even when long out of fashion. Women's petticoats provided lengths of uncut fabric easily made over into furnishings or children's clothes, which was why there were only two surviving petticoats in Britain for the whole seventeenth century. As they were constructed of fairly small pieces of fabric, bodices were less easily remade, but the whalebone should have been removed to reinforce a new garment and any metal lace or embroidery unpicked to be melted down and reused.

The construction of the bodice involved the precise cutting and shaping of at least four layers of fabric: the outer pink silk, two layers of linen to hold the boning and an inner lining. In order to achieve its particular shape, which appeared to defy human anatomy, the whalebone reinforcement had to be carefully cut and inserted between lines of close stitching. The sleeves were not boned, but held in shape with a stiff lining and the very tight cartridge pleating at the shoulder and elbow.

The bodice was unique amongst the other surviving examples in its colour and decoration. Such a bright shade of pink was unusual in portraiture and un-represented in the few surviving seventeenth century woman's garments. It was also the only known beaded bodice dating between 1640 and 1670. The use of beads and beading in seventeenth century British textiles was, to date, very poorly documented. Little had been written on European beadwork prior to its appearance on purses in the mid-eighteenth century, although surviving objects suggested a much earlier use. The bodice was a particularly fine example of seventeenth century beadwork, with small tubular black glass beads of varying lengths worked into sprays of overlapping feathers. The very slender dimensions of the beads and their parallel arrangement suggested the individual strands of each feather most convincingly. What was particularly interesting was that the beads were the sole medium of ornament, rather than an addition to embroidery.

The applicant agreed that the bodice was rare, but considered that its condition was poor and that it was not of outstanding significance for study purposes as it would not add materially to the resources already available to scholars.

We heard this case in October 2004. We found that the bodice met the third Waverley criterion. We accepted that £12,350 represented a fair valuation. We recommended that the decision on the export licence application should be deferred for a period of two months to enable an offer to be made at the agreed fair market price of £12,350, including VAT. We further recommended that if at the end of the initial period a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further two months.

During the initial deferral period, we were informed of a serious intention to raise funds to make an offer to purchase the bodice from the Manchester City Galleries. A decision on the export licence was deferred for a further two months. We were subsequently informed that the bodice had been purchased by the Manchester City Galleries with support from the MLA/V&A Purchase Grant Fund, the Manchester City Galleries Development Fund and the Friends of Manchester City Galleries.

Case 24

A gilt copper (*tombak*) arm defence

The armguard is of gilt copper, called *tombak*. This material was used for a wide range of decorative arts of the late fifteenth and early sixteenth century in Turkey, and was used for the manufacture of armour, mainly helmets, shields and horses' head defences (shaffrons) during the same period.

The applicant had applied for a licence to export the armguard to the Middle East. The value shown on the export licence application was £50,255, which was an estimate. The value given to us at the case hearing was £42,900 which represented the hammer price at auction in April 2000, VAT on the hammer price, buyer's premium, VAT on the buyer's premium and a 10.9796% uplift on the total, being the increase indicated by the central 80% GBP nominal Christie's Aggregate Art Market Research Index.

The Keeper of Armour and Oriental Collections at the Royal Armouries, acting as expert adviser, had objected to the export of the armguard under the second and third Waverley criteria; on the grounds that it was of considerable importance for the study of historical armour, and that it was of outstanding

aesthetic importance because of the fineness and rarity of its decoration, despite its relatively poor condition.

The expert adviser stated that Medieval Ottoman Turkish armour survived in fairly large quantities compared to medieval European armour. This was largely due to a great disposal of material in the 1830s from the former Byzantine church of the Sacred Peace, Hagia Irene, in Istanbul, which had been set up as a monument to the Ottoman military victories after the capture of Constantinople in 1453 by the forces of Mehmet II. However, for unknown reasons very few arm defences (*pazipent*) survived among all this armour. Curiously, very many steel leg defences, which were often confused with, and misidentified as, arm defences, survived. Very many later Persian and Indian arm defences (*bazuband* and *dastana*) were known, but these were different in form and decoration.

Most *tombak* armour was relatively plain, and this example was unusually ornate. Its decoration was also unusual in being influenced by Chinese sources, a feature known from medieval Islamic swords, but rare on armour.

The applicant did not consider that the armguard met any of the Waverley criteria. It was not of outstanding aesthetic importance because it had considerable surface oxidation and areas of verdigris. The engraved design was so faint and rubbed that it was difficult to read. The applicant also considered that it was not of outstanding importance for the purposes of study because, although it was unusual and rare, its condition and lack of easily legible decoration meant that it would never be exhibited in a primary exhibition space. It was not considered to be of outstanding significance for the field.

We heard this case in December 2004 when the armguard was shown to us. We found that the armguard did not meet any of the Waverley criteria.

Case 25

A Painting by Sir Joshua Reynolds (1769), *The Archers*

The painting is oil on canvas, and measures 238.7 x 184.2 cm. It was painted by Reynolds in 1769 after he had become President of the Royal Academy. The subjects of the portrait, Colonel John Dyke Acland and Dudley Alexander Sydney Cosby, are depicted in woodland in the guise of archers in pursuit of game.

The applicant had applied to export the painting to Europe. The value shown on the export licence application was £3,200,000, which represented the agreed sale price.

The Curator of British Art at Tate, acting as expert adviser, had objected to the export of the painting under the second and third Waverley criteria; on the grounds that it was of outstanding aesthetic importance and outstanding importance for the study of Reynolds.

The expert adviser stated that the portrait was conceived in the summer of 1769, shortly after Reynolds had been elected first president of the Royal Academy. He painted it during the month of August, a time he reserved principally for works painted of his own volition rather than commissioned portraits. *The Archers* was exhibited at the Royal Academy in 1770 as 'The Portrait of two gentlemen: whole lengths'.

Colonel John Dyke Acland was born on 18 February 1746, the eldest son of Sir Thomas Dyke Acland, 7th Baronet, and Elizabeth Dyke of Tetton, Somerset. He was elected M.P. for the Cornish borough of Callington in 1774 and was an ardent supporter of Lord North. Acland became a vociferous spokesman on behalf of the conflict with the American colonies. He enlisted in the army and, at the same time, raised his own company of Devonshire militia, of which he became Colonel. In December 1775, Acland, desperate to engage with the enemy, joined General Burgoyne's expedition to America. He was accompanied by his wife, Harriet, who stayed with the army throughout the military campaign, and pleaded personally for his release when he was wounded and taken prisoner. The couple returned to England following the defeat of the British army. Acland died in 1778 at the age of thirty-two as the result of a paralytic stroke.

The identity of the other sitter in the painting had been the subject of some confusion. In his sitters books Reynolds referred to him as 'Lord Sidney', which has led to his being wrongly identified as Thomas Townshend, Baron Sydney of Chislehurst. The sitter, is more likely to have been Dudley Alexander Sydney Cosby, who was created Lord Sydney of Leix, Baron Stradbally of Queen's County, Ireland. He was appointed private secretary to the Secretary of State, Lord Halifax, in 1762. After this, he pursued a career as a diplomat, becoming minister plenipotentiary to the Court of Denmark. In January 1774, Lord Sydney reportedly committed suicide by poisoning.

The expert adviser considered that *The Archers* was Reynolds's most ambitious male portrait to date and exemplified the artist's ambition to elevate this genre to the level of high art. During the previous decade Reynolds had portrayed a number of female sitters in the character of mythological heroines and goddesses. Here, for the first, and only time in his career, Reynolds applied his 'historical' approach to male portraiture, as Acland and Sydney took on the role of mythological huntsmen. The result was a portrait unique in Reynolds's *oeuvre*.

The expert adviser informed us that in *The Archers*, Reynolds drew upon the visual language of Titian's late poesie or mythological subjects, notably his great composition *Diana and Actaeon*, from which the hunting motif might have been derived. Yet another classical allusion, possibly linked to a much bigger theme in Reynolds's mind now he had become president of the Royal Academy, was discernable in the bows which the two sitters held: the bow was one of the attributes of Apollo, the god of the arts. The picture, in its extravagant composition and animated figures, recalled the tradition of grand Baroque hunting scenes, while the pile of dead game was modelled in part upon a work by Flemish animal and still-life painter, Frans Snyders, which belonged to Reynolds's friend William Hunter.

At the time Reynolds painted the portrait, he was the dominant figure in British art. The expert adviser considered there was nothing comparable to *The Archers* either in his own *oeuvre* or among the male portraits of the time painted by fellow portraitists such as Thomas Gainsborough, George Romney or Henry Raeburn. The expert adviser considered that the unique nature of the portrait, its composition, scale, and ambition, underlined the fact that this was no run-of-the-mill portrait commission. The 1770s marked a watershed in Reynolds's career, as he set out publicly through his lectures on art, *The Discourses*, and via his example as an artist, to raise the profile of British art in the competition with his European peers. Although he was to turn to historical painting from time to time, it was through portraiture that he produced his most innovative and successful work. *The Archers*, as with his other great portraits in character, had a strong theatrical element, and sense of parody that was intended to amuse as well as educate the viewer.

In *The Archers*, Reynolds displayed not only a keen awareness of the traditions of high art, but current trends and fashions. At the very time that Reynolds painted this portrait there was a sustained resurgence of enthusiasm for archery within aristocratic culture. This interest culminated in the formation in 1781 of a prestigious body devoted to the sport, the Royal Toxophilite Society, created by the Baronet and antiquarian Sir Ashton Lever, a neighbour of Reynolds's in Leicester Fields.

We heard this case in January 2005 when the portrait was shown to us. We found that the portrait met the second and third Waverley criteria and recommended that it should be starred, meaning that every possible effort should be made to raise funds to retain it in the United Kingdom. We recommended that the decision on the export licence application should be deferred for a period of two months to enable an offer to be made at the agreed fair market price of £3,200,000, excluding VAT. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further four months.

During the initial deferral period, we were informed of a serious intention to raise funds to make an offer to purchase the painting by Tate. A decision on the export licence application was deferred for a further four months. At the end of the second deferral period, Tate requested a further extension to raise the remaining funds required. A decision on the export licence application was deferred for a further six weeks, with the agreement of the owner. We were subsequently informed that the painting had been purchased by Tate with assistance from the National Heritage Memorial Fund, the National Art Collections Fund and Tate Members.

Case 26

A set of four Charles II candlesticks by Pierre Harrache, London 1683

The set of four plain baluster silver candlesticks are 6 inches high. They bear the sterling maker's mark of Pierre Harache (registered at Goldsmiths' Hall, London in 1682), the London hallmark, and the date letter for 1683. The octagonal bases have sunken centres and the baluster stems have vase shaped sockets with simple moulded decoration. The sunken centres bear the near contemporary arms of John Churchill, created Earl of Marlborough by William III on 9 April 1689.

The applicant had applied to export the candlesticks to Geneva. The value shown on the export licence application was £91,650 which represented the agreed sale price.

The Deputy Keeper of Sculpture, Metalwork, Ceramics and Glass at the Victoria and Albert Museum, acting as expert adviser, had objected to the export of the candlesticks under the third Waverley criterion, on the grounds they were of outstanding importance for the study of seventeenth century silverware.

Made for John Churchill, 1st Earl and later 1st Duke of Marlborough, the candlesticks descended to his grandson the Hon. John Spencer (1708-1746) the youngest son of his daughter Anne and Robert Spencer, 2nd Earl of Sunderland. The candlesticks were probably given to John Spencer by Sarah, Duchess of Marlborough during her lifetime with other Marlborough family silver, but they may have been bequeathed to him at her death in 1744. John Spencer inherited the Sunderland estates, but only outlived Sarah, Duchess of Marlborough by two years. He was succeeded by his son, also John, who became 1st

Earl Spencer in 1765. The Marlborough silver thus descended through eight generations of the Spencer family at Althorp, Northamptonshire.

As 1st Duke of Marlborough, John Churchill, with the help of his indomitable wife Sarah, patronised the architects Sir Christopher Wren at Marlborough House, London and Sir John Vanbrugh at Blenheim Palace, Oxfordshire. This ambitious programme of building was substantially funded by Queen Anne in recognition of Marlborough's outstanding military achievements. Marlborough's palatial homes were furnished in a style worthy of a Duke. At Blenheim, decorative murals by Thornhill and Laguerre celebrated Marlborough's military victories. Marlborough commissioned a remarkable set of tapestries illustrating his campaigns which were woven in Brussels, and which still hang in the palace.

The expert adviser stated that, like these buildings and their furnishings, the silver used by John Churchill, 1st Earl and later 1st Duke of Marlborough, was of exceptional quality and unusually well documented. The records indicated that Marlborough used domestic silver during his military campaigns, that he acquired silver for his official role in entertaining as ambassador to the United Provinces in 1701 and for his role as Groom of the Stole at the English court in 1704, and that he and his wife Sarah purchased silver for their own private domestic use.

The surviving silver which Marlborough acquired during his lifetime was of the latest French style. This taste was dictated by Paris-made silver which may have been given to Marlborough by Louis XIV when he was presented to the French king at Versailles as Colonel of the English regiment of infantry in the service of France in 1674. The 1683 candlesticks by Pierre Harache were the earliest surviving examples of silver made for Marlborough in London and demonstrated the patron's taste for French silver.

The expert adviser informed us that Pierre Harache probably came from Rouen, Normandy and took up denization in London on 26 June 1682. The record of his freedom of the London Goldsmiths' Company, by redemption on payment of £10 on 21 July 1682, noted that 'he was lately come from France to avoid persecution'. His address was given as Suffolk Street, near Charing Cross. He was one of the first Huguenot (French protestant) goldsmiths to take up the freedom of the Goldsmiths Company which was made possible 'by order of the Court of Aldermen' who over-ruled opposition to the admission of foreigners by the native London goldsmiths. When Pierre Harache entered further marks at Goldsmiths' Hall as a large worker in 1698, he had moved to Compton Street, St. Anne's, Soho. Pierre Harache the elder was still living in 1713-1714 when the Royal Bounty lists record 'Pierre Harache 60 ans Orfevre Grafton Street'. This would give the goldsmith's birth date as 1653 and his age as thirty when these four candlesticks were made. Newly discovered information suggested that spectacular silver hitherto attributed to a younger goldsmith bearing the same name was actually supplied by the elder goldsmith, who was also responsible for these candlesticks. Pierre Harache was the brother of Abraham Harache who worked in London as a silversmith from 1686 until his death in 1722. His nephews Francis and Thomas Harrache both worked as snuff box makers and in 1751 Thomas Harrache opened a fashionable shop as a Jeweller, Goldsmith and Toyman where he sold bronzes, French ormolu and Dresden china.

The 1683 candlesticks were the earliest surviving set of dated baluster Huguenot silver candlesticks made in England. They were amongst the few surviving pieces made by Pierre Harache in his first working year in London. The candlesticks were made for an enlightened patron of the arts whose interest in silver extended to continental as well as English-made pieces. The expert adviser considered that the Duke of Marlborough's collection of silver assumed an increased significance in the context of the Spencer family heirlooms and that the wider significance of the silver from the Marlborough and Spencer collections at Althorp was ripe for reappraisal in the context of new discoveries of the life and work of the leading goldsmith Pierre Harache.

The applicant did not consider the candlesticks met any of the Waverley criteria.

We heard this case in January 2005 when the candlesticks were shown to us. We found that the candlesticks did not meet any of the Waverley criteria. An export licence was issued.

Case 27

The Melchett cast-iron fire basket by Charles Sargeant Jagger, 1930

The Melchett cast-iron fire basket measurements are: height 91.5 cm, width 75.5 cm, depth 33 cm. It is the only known utilitarian piece of ironwork to have been designed by C S Jagger. It has a pierced back depicting a parrot, flanked by two profile masks within a circular frame held aloft by two leopard masks. The shaped lower basket has three shields cast *HM*, *GM* and *AD 1930*, on stepped feet, the side cast C S Jagger's name.

The applicant had applied to export the fire basket to the USA. The value shown on the export licence application was £66,000, which represented the hammer price at auction and buyer's premium.

The Curator of the Department for Metalwork, Sculpture, Ceramics and Glass at the Victoria and Albert Museum, acting as expert adviser, had objected to the export of the fire basket under the second and third Waverley criteria, on the grounds the fire basket was of outstanding aesthetic importance and of outstanding importance for the study of British decorative arts of the twentieth century.

Charles Sargeant Jagger was born in Kilnhurst, near Sheffield on 17 December 1885. His father was a local colliery manager and Jagger was educated locally until the age of 14 when his father apprenticed him to Mappin & Webb of Sheffield as an engraver. Although at the time he felt his artistic talents cramped by the requirements of commercial engraving, Jagger was later to acknowledge that his experience at Mappin and Webb had some lasting benefit in inculcating him with an attention to detail. It was this apprenticeship which led to the highly skilled use of bas relief that was such a prominent feature of the Mond commission.

The expert adviser considered that, generally speaking, English ironwork of this period was lacklustre and conformed to a pale imitation of Georgian ironwork of the eighteenth century. The fire basket, by contrast, was a highly original work of art, signed, documented and dated, rich in symbolism and formed an integral part of an opulently decorative interior, designed in 1930 by the architect, Darcy Braddell, for Mulberry House, the home of Henry Mond and his wife, Gwen.

The fire basket was commissioned for the drawing room and directly related to the green bronze relief *Scandal* that hung above the fireplace. At the back of the fire basket, Jagger depicted in shallow relief two snarling cats hiding behind female masks to signify the 'double face' and 'cattiness' of society gossip. In the centre, also in shallow relief, was a macaw, probably moulded on Jagger's fierce pet parrot "Bill" to make play on the idea of 'parroting' phrases without thought for content or meaning.

Henry and Gwen Mond commissioned *Scandal* and the fire basket as a humorous reference to their early *ménage à trois* with the writer Gilbert Cannan. In *Scandal* the 'guilty' couple stood naked before outraged onlookers who peered at them with hands raised in horror. To match the mixture of motifs in the murals by the artist Glynn Philpott, Jagger arranged the figures of the lovers in a dynamic zigzag composition, flattened against the composition in a playful reference to an Assyrian relief. This archaic element was repeated and echoed in the design for the fire basket, which indicated the extent to which Jagger had begun to take a more decorative approach to sculpture and anticipated changes that were to emerge in his late monumental works. The strongly Art Deco element in the relief and the fire basket firmly established an element of radical modernity to the whole scheme, challenging accepted conventions in interior decoration. This challenge reflected the Mond's scandalous liaison, which further challenged society's rules not only by its unconventional nature, but by being a love-match between different classes – Henry heir to the ICI fortune and Gwen, a colonial, from an unknown South African family.

The Mond family were important patrons of the arts. Sir Alfred Mond, financier, industrialist and politician, the first chairman of Imperial Chemical Industries, the father of Henry Mond and the first Lord Melchett, was an influential patron of Jagger throughout his career. As Minister for Works and Chairman of the Imperial War Museum, he was instrumental in securing Jagger's appointment as an Official War Artist in 1918 and, crucially, directed Jagger's appointment as the sole sculptor for the allegorical figures that were to be placed on the fifth floor balustrade for the new ICI headquarters at Millbank, built between 1928 and 1931. Apart from his series of war memorials which have defined Jagger's career and for which he is justly famous, his work for ICI House was one of Jagger's most important commissions.

The applicant agreed that the fire basket met the Waverley criteria.

We heard this case in February 2005 when the fire basket was shown to us. We found that the fire basket met the third Waverley criterion. We accepted that £66,000 represented a fair valuation. We recommended that the decision on the export licence application should be deferred for a period of two months to enable an offer to be made at the agreed fair market price of £66,000, excluding VAT. We further recommended that if, by the end of the initial period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further two months.

During the initial deferral period, we were informed of a serious intention to raise funds to make an offer to purchase the fire basket by the Victoria and Albert Museum. A decision on the export licence application was deferred for a further two months. We were subsequently informed that the fire basket had been purchased by the Victoria and Albert Museum with support from the National Art Collections Fund and the Friends of the V&A.

Case 28

An Anglo-Saxon gold coin of King Coenwulf of Mercia

This gold coin – or mancus – of Coenwulf, king of Mercia (796-821) was issued in London in about 805-10. It weighs 4.33 grams and has a diameter of approximately 20 millimetres. On the obverse is the king's bust, facing right, with a diadem in his hair and drapery from a Roman prototype, with an inscription which translates as 'Coenwulf king of the Mercians'. On the reverse is a geometric daisy pattern of eight petals and an inscription which translates as 'From the *wic* of London'. The applicant had applied to export the coin to the USA. The value shown on the export licence application was £280,000, which represented the minimum price acceptable to the owner.

The Keeper of Coins and Medals at the Fitzwilliam Museum, acting as expert adviser, had objected to the coin's export under all three Waverley criteria, on the grounds that it was so closely connected with our history and national life that its departure would be a misfortune; that it was of outstanding aesthetic importance; and that it was of outstanding significance for the study of numismatics, monetary history, royal government and the history of London.

The expert adviser informed us that Mercia, one of the great Anglo-Saxon kingdoms, had occupied a broad swathe of central England extending from the Thames to the Humber and from the Welsh marches to the Wash. From the late seventh to mid-thirteenth centuries the English coinage had consisted almost entirely of silver pennies but there was evidence that gold had sometimes been used for special coins. Despite plentiful written evidence for the use of gold coinage, finds of coins were rare and from that entire period of almost 600 years, only eight indigenous gold coins survived, of which the coin under review was the latest and most spectacular discovery. Gold was mentioned in Anglo-Saxon charters as being used for the purchase of land and, in the wills of royalty and others of high status, for legacies to the social elite and customary heriot payments.

The expert adviser considered that the coin was of significance for the early history of London, and found the reverse inscription on the coin – +DE VICO LVNDONIAE – quite exceptional. Although numismatists had deduced that London was a major mint in the eighth and ninth centuries, it was rarely mentioned by name on coins. No other known coin mentioned the *vicus* or *wic* (trading settlement) of London. The significance of the archaeological and scant documentary evidence that existed was only recognised in the mid 1980s, when it was suggested that the old walled Roman city of London was scarcely occupied before the late ninth century and that the earlier settlement was located to the west of the City on the land around the Strand, the Aldwych and Covent Garden. Since then 'Londonwic' had been adopted by many historians and archaeologists for this early trading settlement, which suffered repeated Viking raids in the mid-ninth century, and was relocated by King Alfred in 886 within the refurbished and refortified Roman city. The expert adviser considered that the official endorsement on the royal coinage emphasised the importance of the *wic* settlement and implied that in the early ninth century, the 'mint' of London (in effect probably a series of private workshops rather than a central building) was located in this area, rather than in the City.

The expert adviser also considered that the mancus was important for the understanding of the role of gold in English coinage during the Anglo-Saxon period. Although it was issued and presumably made in London, the iron dies used to strike it were evidently produced by the Canterbury die-cutter. Details in the design of the portrait and lettering were identical to those on silver pennies of Canterbury of the *Portrait/Cross-and-Wedges* type struck for Cuthred of Kent and the expert adviser considered they were clearly the work of the same artist. The obverse mancus die could almost have been made for the regular silver coinage at Canterbury but for one important difference: the silver pennies always had a line encircling the head between it and the inscription, while the mancus had none. The absence of the circle produced a less cluttered design, allowing for a larger, more striking portrait. The mancus die, therefore, was specially designed to be closely associated with the silver coinage, but clearly differentiated by the omission of this circle, so that the penny and mancus dies should not be muddled and so that pennies could not be gilded to be passed off as a mancus. The inclusion of the name of the mint and the use of the genitive case were also features that were being experimented with at Canterbury at this time. It seemed likely to the expert adviser that the designer and die-cutter of the Canterbury coinage was commissioned to produce the mancus dies because their work was superior.

The expert adviser stated that it was known that mancuses were occasionally minted for a particular purpose. The Coenwulf mancus was, however, quite different. It had been very purposefully designed to be part of the royal coinage by the same officials responsible for the silver coinage at Canterbury, incorporating distinctive features to protect it from being counterfeited. This suggested that Coenwulf may well have intended this to be a general issue that should be part of the regular coinage, albeit of a very high value denomination, for use in specific circumstances. The absence of a moneyer's name, which always occurred on the silver pennies, could be explained if the right of striking gold were reserved to one royal appointee. If this interpretation was right, and Coenwulf introduced this new gold coinage at London c.805-810, it represented a clear precedent for the introduction a few years later of gold solidi by the Carolingian king Louis the Pious.

The expert adviser considered that what particularly made the mancus a national treasure was its strong public, cultural appeal as an object. It had many features that contributed to its impact on a broad audience: it was in gold (hence of high intrinsic value and beautiful); it belonged to an excessively rare category of coinage and was unique as the only mancus of this ruler, the only mancus officially designed to relate to the silver coinage, and the only coin to refer to the *wic* of London. It was also of very fine quality and in an exceptional state of preservation; it was of clear historical importance; and it had a striking image of the king with inscriptions in elegant lettering that could be clearly read and understood by anyone.

Although perhaps not high art in absolute terms, the expert adviser considered that the Coenwulf mancus was one of the most stunning of all Anglo-Saxon coins. Its powerful Romanised bust carried the message that Coenwulf, like Offa before him, wanted to associate his rule with that of the Roman emperors. The style was typically ninth century, with the face subtly modelled in relief and its essential features simply but effectively expressed in a number of engraved and punched strokes. The elegant lettering, in strong clear capitals, was well proportioned in relation to the design. The overall composition was carefully balanced, with the king looking ahead into the one clear space on the obverse, and his diadem ties extending to interact with the inscription.

The applicant did not disagree that the coin met the Waverley criteria.

We heard this case in March 2005, when the coin was shown to us. We found that it met all three Waverley criteria and recommended that it should be starred, meaning that every possible effort should be made to raise funds to retain it in the United Kingdom. We did not consider that the given value of £280,000 had been adequately substantiated and noted that the coin had been purchased at auction for £230,000 on 6 October 2004. After considering all the evidence available, we recommended that the decision on the export licence application should be deferred for a period of two months to allow an offer to purchase to be made at the fair matching price of £230,000 (excluding VAT). We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further three months.

The applicant subsequently informed the Committee that the owner was not prepared to accept a matching offer at the recommended price. The Committee recommended that the licence application be refused without a deferral period. This is in line with normal practice in such circumstances as set out in the Guidance for Exporters of Works of Art and Other Cultural Objects.

Case 29

A set of 19 watercolours, *Designs for Blair's Grave*, by William Blake

This group of 19 mounted watercolours by William Blake (1757-1827), in a Moroccan red leather folio, is entitled *Designs for Blair's Grave*. Blake had been commissioned by the publisher R H Cromek in 1805 to produce the designs and engrave them for use in a new edition of *The Grave*, a well known and popular poem by the Scottish poet Robert Blair, a meditation on mortality and redemption first published in 1743. The owner had applied to export the paintings to an overseas buyer. The value shown on the export licence was £9 million which represented an estimate by the owner's agent based on expertise and experience. A professional valuation based on a mid-sale estimate of £8,800,000 was also submitted.

The Keeper of Prints and Drawings at the British Museum, acting as expert adviser, had objected to the export of the watercolours under the second and third Waverley criteria, on the grounds that they were of outstanding aesthetic importance and outstanding importance for the study of the work of William Blake.

The expert adviser stated that the watercolours were highly finished exhibition drawings by Blake of his best quality. They had last been seen in public in the 1830s, so this was an extremely important find. The fact that they had remained on their original mounts in their folio for nearly two centuries had preserved their condition and colour. The reappearance of the watercolours – with their consistency of beauty in respect of drawing, colouring and composition – represented an almost unimaginable discovery. They would take their place among his outstanding achievements.

Blake, as artist, poet and visionary, had occupied a unique place in the life and letters of the United Kingdom. He had been a dominant figure in European romanticism. The watercolours provided a powerful and concise complement to Blair's narrative, which was itself an important work in the British literary genre of "graveyard poetry". They reflected a pivotal moment in Blake's career, which could now be fully reconstructed by scholars.

Historically, the picture *Death's Door* (No 11), one of Blake's most powerful and famous images, was of particular interest, as he had etched it in white line, an unconventional engraving technique which he had used in his own illuminated books. Cromek had therefore appointed another engraver, Luigi Schiavonetti, who employed a traditional method for the 12 illustrations which were actually published. The re-discovered watercolours showed what had been lost in the engravings, through subtle differences in faces, expressions and tone. The expert adviser considered they offered great scope for researchers examining the interpretation of artists' original works by engravers and print publishers. Even more excitingly, seven of the 19 watercolours had never been engraved, so were a new discovery of the greatest importance to Blake scholars and indeed all students of British art. The expert adviser considered they would further enlarge our sense of Blake's great interpretative skill in using allusion with gracefulness of line and colour and would enable new discoveries to be made about his style, working methods, sources of inspiration and remarkable vision.

The applicant argued that British public collections were already rich enough in Blake drawings to make the export of these items acceptable. Moreover, such collections included many works of even greater aesthetic importance. The seven previously unrecorded drawings were indeed of significance for the study of Blake, but the proposed new owner was prepared to allow access to scholars and to consider their eventual exhibition and publication.

We heard this case in March 2005, when the paintings were shown to us. We found that they met the second and third Waverley criteria. After considering all the evidence, we agreed that £8,800,000 represented a fair valuation. We recommended that the decision on the export licence application should be deferred for a period of two months, to allow an offer to purchase to be made at the fair matching price of £8,800,000, excluding VAT. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further four months.

During the initial deferral period, we were informed of a serious intention to acquire the paintings by Tate. A decision on the export licence application was deferred for a further four months. By the end of that period, no offer to purchase had been made. An export licence was therefore issued.

Case 30

A twelfth century gradual manuscript

The gradual, an Italian romanesque service book, is manuscript on vellum, has 124 leaves, which are mainly gatherings of eight leaves, and measures 262 x 184 mm, written space 205 x 120 mm. It had been part of the major group of manuscripts in the library at Holkham Hall, Norfolk, a collection assembled by the young Thomas Coke, 1st Earl of Leicester, as a result of his Grand Tour of Italy and France in 1712-18.

The applicant had applied to export it to the United States. The value shown on the export licence application was £95,000, which represented the agreed sale price.

The Head of Modern Historical Manuscripts at the British Library, acting as expert adviser, had objected to the gradual's export under the first and third Waverley criteria, on the grounds that it was so closely associated with British history and national life that its departure would be a misfortune, and that it was of outstanding importance for the purposes of study because it was from the Holkham Library, a collection of exceptional national importance whose manuscripts provided an outstanding illustration of the collecting taste of the English gentry on their Grand Tours of Europe in the eighteenth century. She considered the manuscripts at Holkham were also important for the study of earlier European cultures. She said her decision to object was strongly influenced by the fact that in 1991-2, the Reviewing Committee had found that thirteen drawings from Holkham Hall met the first Waverley criterion and had been influenced by their Holkham provenance.

The expert adviser considered that the book was beautifully written in manuscript on 124 leaves of vellum, with the complete gradual text containing all parts of the mass sung by the choir. It was in excellent general condition, despite some loss of text on the last two pages and some minor repairs.

The expert adviser considered the gradual to be of outstanding significance not so much because of its individual merit, but because it was part of Holkham Library, a private collection of outstanding importance. The Holkham Library was one of the most important private collections of books and manuscripts in the United Kingdom and perhaps the most complete ensemble of Grand Tour taste to have survived intact in England. The gradual was part of the major group of manuscripts brought together by Thomas Coke, grandson of the library's founder. The value of the whole collection for study purposes lay as much in the manuscripts of medium status such as this, which constituted its bulk, as in the more outstanding individual items.

The applicant readily agreed about the importance of the Holkham Library, but did not consider that the collection would be seriously diminished by the item's export. It was rare to find such a complete text on the market, but the applicant did not consider it of outstanding value for study purposes.

We heard this case in April 2005, when the gradual was shown to us. We found that it did not meet any of the Waverley criteria. An export licence was issued.

Case 31

A Meissen armorial baluster vase and cover

This vase with cover, in hard paste porcelain and painted in enamels and gilt, was produced by the Meissen factory in 1740. One side is painted with a naval battle, probably that of Lepanto, and the arms of the Mocenigo and Cornaro families; the other shows figures beside a pavilion and a pool in a landscape. It bears the monogram 'AR' painted in underglaze blue, used to indicate that it was intended as a royal gift or for the Elector of Saxony's personal use, and has an incised workman's mark at the footrim. It is 40.3 centimetres high.

The applicant had applied to export the vase to Germany. The value shown on the licence application was £97,448.75, which represented the hammer price at auction plus the buyer's premium. VAT would be payable on a UK sale, taking the value to £100,502.28.

The Assistant Curator for Ceramics and Glass at the Victoria and Albert Museum, acting as expert adviser, objected to the export of the vase under the second and third Waverley criteria, on the grounds that it was of outstanding aesthetic importance and outstanding significance for the study of Meissen porcelain – the pre-eminent European porcelain factory during the first half of the eighteenth century – and for the wider study of diplomatic gifts in eighteenth century Europe. The expert adviser considered it was a hugely ambitious production, beautifully designed and proportioned, and very finely painted.

The expert adviser informed us that the vase had been manufactured as a gift from Augustus III, Elector of Saxony and King of Poland, to Alvise Giovanni Mocenigo, Venetian Ambassador to Naples. It was exceptionally well documented, due to the recent discovery of letters from Count Wackerbarth-Salmour to Count Brühl, Prime Minister of Saxony and Director of the Meissen factory. Count Wackerbarth-Salmour accompanied the young Crown Prince of Saxony on his visit to Italy in 1739-40. It was clear from the letters that the Prince intended to make gifts of Meissen porcelain to both Alvise IV Giovanni Mocenigo – then Venetian Ambassador to Naples and one of the four nobles who were assigned to accompany the Prince during his stay in Venice – and to his wife Madame Pisana Mocenigo. Although the prince did not stay with the Mocenigos in Venice, Alvise was his principal chaperone in the city.

In a letter of 25 March 1740 Count Wackerbarth-Salmour sent designs of the Mocenigo and Cornaro arms for use on a tea, coffee and chocolate service to be made for Madame Pisana Mocenigo as a present from Augustus III. This was a large tea, coffee and chocolate service decorated with battle scenes and other subjects. Each piece bore the *accollé* Mocenigo-Cornaro arms in exactly the same manner as on the vase under review. In view of the fact that the armorials on the vase and service were treated in exactly the same way, that both the vase and parts of the service bore marine battle scenes, and that other details of the decoration corresponded, the expert adviser considered there could be little doubt that the vase was a royal gift from Augustus to Alvise and that it was made as a companion to the service. The battle scene on the front was probably intended to represent the Battle of Lepanto, and, if so, the expert adviser considered the subject would have been chosen for its significance for the Mocenigo family, as Alvise's forbear Luigi Mocenigo was Doge of Venice at the time of the battle in 1571, when the combined Venetian, Spanish and Papal fleets defeated Turkish forces.

The expert adviser considered the vase was a hugely ambitious production and suggested that it may have been painted by Bonaventura Gottlieb Häuer (who painted the tea, coffee and chocolate service) or J G Heintze (b. 1706, apprenticed at Meissen 1721 and supervisor of the painting workshops from 1739, and therefore in charge of the enamelling at Meissen at the time that the vases were painted).

In 1868 the garniture was recorded in an inventory of Arniston, the house begun by the architect William Adam in 1726 for Robert Dundas, 4th Lord of Arniston, and completed by John Adam in the 1750s. The expert adviser was aware of no other vases of such quality with a Scottish provenance, making it of great interest for the history of collecting in Scotland.

The applicant considered that the vase, although very attractive and impressive in an overall sense, was not of outstanding aesthetic importance. It formed part of a garniture, probably comprising five vases, which he argued were of secondary aesthetic quality to the tea and coffee service, which almost certainly formed part of the same royal gift to the Mocenigos.

For example, the perspective of the pool on the reverse of the vase was poorly handled. He suggested that the vases may have been decorated by different hands, as their quality was less consistent than the decoration on the service. He also noted that the service bore four of Hauer's signatures. This was a breach of Meissen factory rules, and the applicant suggested this indicated that Hauer must therefore have been very pleased with his work on the service. The service would have been subject to close scrutiny as it was designed to be used. The applicant felt it was significant that Hauer had risked signing the service, but had not signed the vase under review, or any of the other four known vases in the garniture. The vases were less impressive on closer scrutiny, and this might be explained by the fact that they had been designed to be seen at a distance. The applicant also pointed out that Hauer would not have had much time to complete the commission, and this might have had a bearing on the quality of the vases, and could also explain why other hands may have been involved. In the applicant's view, the vase was not of outstanding significance for study purposes because it formed only part of a garniture, and was therefore a fragment of a larger decorative concept. In addition, although it was almost certainly part of the same Royal gift, this had not been established with absolute certainty.

We heard this case in April 2005, when the vase was shown to us. We did not agree that it met the second Waverley criterion, but found that it met the third Waverley criterion. We accepted that £100,502.28 represented a fair valuation. We recommended that the decision on the export licence application should be deferred for a period of two months, to allow an offer to purchase to be made at the fair matching price of £100,502.28, including VAT. We further recommended that if, by the end of the initial deferral period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further three months.

At the end of the initial deferral period, no offer to purchase had been made and we were not aware of any serious intention to raise funds. An export licence was therefore issued.

Case 32

A pencil and black and red chalk drawing of Mary Hamilton by Sir Thomas Lawrence (1769-1830)

The drawing measures 18x12¼ inches and depicts Mary Hamilton, wife of Lawrence's friend William Hamilton, a history and portrait painter who was made a member of the Royal Academy in 1789.

The applicant had applied to export the drawing to the USA. The value shown on the licence was £165,000, which represented the agreed selling price.

The Keeper of Prints and Drawings at the British Museum, acting as expert adviser, had objected to the export of the drawing under the second and third Waverley criteria, on the grounds that it was of outstanding aesthetic importance and outstanding importance for the purposes of study as a work in a historically significant genre and medium by one of the country's greatest artists.

The expert adviser said that Lawrence was a child prodigy, self-trained as a draughtsman. Delacroix described his drawing of heads as 'incomparable'. In these he was rivalled as a draughtsman in his own period only by Ingres. Lawrence's brilliant skill and apparent facility and lightness of touch in drawing

contrasted so strongly with his predecessor, Reynolds, and so typified those aspects of the Regency that Victorians distrusted and early twentieth century American collectors loved, that his work had long been seen as slick and superficial. Fortunately his reputation as one of Britain's greatest artists was no longer in doubt.

From 1787 Lawrence attended the Royal Academy schools, exhibiting a few portraits each year, mainly pastels. Eventually he settled into his own rooms and became friendly with the artist William Hamilton (1751-1801) and his young wife.

In April 1789 Lawrence exhibited his first full-length in oils at the Royal Academy. *The Public Advertiser* noted 'of the rising artists, young Lawrence seems to have distinguished himself the most. There are no less than thirteen performances of his in the present exhibition; all of which possess a considerable show of merit and he bids fair, in a very short time, to be one of the best portrait painters of the age'. By September he was at Windsor painting his early masterpiece, the full-length portrait of Queen Charlotte (now in the National Gallery), and also drew the Queen's Assistant Dresser, Mrs Papendiek. The portrait of the Queen was shown at the Royal Academy the following year with that of the actress Elizabeth Farren (now in the Metropolitan Museum of Art). These were two of his finest achievements, and his reputation was consolidated.

The other twelve works Lawrence showed in 1789 were portraits in oils, pastels and chalk, including the drawing of Mary Hamilton. On 1 May 1789 *The Gazateer and New Daily Advertizer* reported: 'The drawings in the Exhibition are this year and have been for several years past, superior in merit to the paintings. The taste in drawing is increasing and increasing. There is a lightness in drawing which adapts them to small rooms as furniture.'

The expert adviser said that relatively few drawings of the period in question had been identified with portraits known to have been exhibited at the Royal Academy and no study had yet been done on the whole genre of British portrait drawings executed as framed finished works intended for exhibition, sale and display. He considered that this drawing, arguably one of the finest examples of its type, would provide a key element in such a study. The expert adviser stated that portraits far exceeded any other genre exhibited at this time and were now seen not simply as 'utilitarian objects', but rather as indicators of taste, sentiment and social and material culture.

Lawrence considered his finished portrait drawings such a vital element of his work and reputation that he later commissioned a series of engravings not only to record them but also to make them available to a wider audience. From the 1810s he commissioned Frederick Christian Lewis to engrave the finest of his chalk portrait drawings in the stipple manner and Lewis was employed almost entirely on this until Lawrence's death. The series included a remarkable engraving after the present portrait, the medium and the engraver's skill providing the equivalent of a modern facsimile. The engravings were the size of the original drawings and, like them, were intended to be framed and hung. Proofs in the British Museum indicated the close supervision of the process by Lawrence and the whole series was the earliest known instance of such a commission from a British artist. No study had been made of this aspect of Lawrence's work.

The expert adviser considered the vigour and freedom that characterized Lawrence's early work was manifest in the drawing of Mary Lawrence. It was an exciting discovery, as it was unrecorded in the literature on Lawrence, in the Witt Library and the National Portrait Gallery archives.

The applicant did not contest the argument that the drawing met the Waverley criteria.

We heard this case in April 2005, when the drawing was shown to us. We found that it met the second and third Waverley criteria and recommended that it should be starred, meaning that every possible effort should be made to raise funds to retain it in the United Kingdom. We accepted that £165,000 represented a fair valuation. We recommended that the decision on the export licence application should be deferred for a period of two months to enable an offer to be made at the agreed fair market price of £165,000 (excluding VAT). We further recommended that if, by the end of the initial period, a potential purchaser had shown a serious intention to raise funds with a view to making an offer to purchase, the deferral period should be extended by a further three months.

We were subsequently informed that the drawing had been purchased by the British Museum with assistance from the National Art Collections Fund and the National Heritage Memorial Fund.

Appendices

Appendix A

History of export controls in the UK

The reasons for controlling the export of what are now known as cultural goods were first recognised in the UK at the end of the nineteenth and beginning of the twentieth centuries. Private collections in the United Kingdom had become the prey of American and German collectors and it was apparent that many were being depleted and important works of art sold abroad at prices in excess of anything that UK public collections or private buyers could afford. It was against this background the National Art Collections Fund was established in 1903, to help UK national and provincial public collections to acquire objects that they could not afford by themselves.

Until 1939 the United Kingdom had no legal controls on the export of works of art, books, manuscripts and other antiques. The outbreak of the Second World War made it necessary to impose controls on exports generally in order to conserve national resources. As part of the war effort, Parliament enacted the Import, Export and Customs Powers (Defence) Act 1939, and in addition the Defence (Finance) Regulations, which were intended not to restrict exports but to ensure that, when goods were exported outside the Sterling Area, they earned their proper quota of foreign exchange. In 1940, antiques and works of art were brought under this system of licensing.

It was in 1950 that the then Labour Chancellor of the Exchequer, Sir Stafford Cripps, established a committee under the Chairmanship of the First Viscount Waverley 'to consider and advise on the policy to be adopted by His Majesty's Government in controlling the export of works of art, books, manuscripts, armour and antiques and to recommend what arrangements should be made for the practical operation of policy'. The Committee reported in 1952 to RA Butler, Chancellor in the subsequent Conservative administration, and its conclusions still form the basis of the arrangements in place today.

Current export controls

The export controls are derived from both UK and EU legislation. The UK statutory powers are exercised by the Secretary of State under the Export Control Act 2002. Under the Act, the Secretary of State for Culture, Media and Sport has made the Export of Objects of Cultural Interest (Control) Order 2003. Export Controls are also imposed by Council Regulation (EEC) No 3911/92 as amended, on the export of cultural goods. The control is enforced by HM Revenue and Customs on behalf of the Department for Culture, Media and Sport (DCMS). If an item within the scope of the legislation is exported without an appropriate licence, the exporter and any other party concerned with the unlicensed export of the object concerned may be subject to penalties, including criminal prosecution, under the Customs and Excise Management Act 1979.

The Reviewing Committee on the Export of Works of Art

An independent Reviewing Committee on the Export of Works of Art was first appointed in 1952 following the recommendations of the Waverley Committee. It succeeded an earlier Committee of the same name established in 1949, comprising museum directors and officials, which heard appeals against refusals and, from 1950, all cases where refusals were recommended. The Committee's terms of reference, as set out in the Waverley Report, were:

- i) To advise on the principles which should govern the control of export of works of art and antiques under the Import, Export and Customs Powers (Defence) Act 1939;
- ii) To consider all the cases where refusal of an export licence for a work of art or antique is suggested on grounds of national importance;
- iii) To advise in cases where a Special Exchequer Grant is needed towards the purchase of an object that would otherwise be exported;
- iv) To supervise the operation of the export control system generally.

The Committee is a non-statutory independent body whose role is to advise the Secretary of State whether a cultural object which is the subject of an application for an export licence is of national importance under the Waverley criteria (so named after Viscount Waverley), which were spelt out in the conclusions of the Waverley Report. The Committee consists of eight full members, appointed by the Secretary of State for Culture, Media and Sport, seven of whom have particular expertise in one or more relevant fields (paintings, furniture, manuscripts etc), and a Chairman. A list of members is at the front of this report and brief details of members are included at Appendix C.

The Waverley criteria

The Waverley criteria are applied to each object the Committee considers.

- Waverley one. Is it so closely connected with our history and national life that its departure would be a misfortune?
- Waverley two. Is it of outstanding aesthetic importance?
- Waverley three. Is it of outstanding significance for the study of some particular branch of art, learning or history?

These categories are not mutually exclusive and an object can, depending on its character, meet one, two, or three of the criteria.

The Committee reaches a decision on the merits of any object which the relevant expert adviser draws to its attention.

A hearing is held at which both the expert adviser and the applicant submit a case and can question the other party. The permanent Committee members are joined for each hearing by independent assessors (usually three), who are acknowledged experts in the field of the object under consideration. They temporarily become full members of the Committee for the duration of consideration of the item in question.

If the Committee concludes that an item meets at least one of the Waverley criteria, its recommendation is passed on to the Secretary of State. The Committee also passes on an assessment of the item's qualities and a recommendation as to the length of time for which the decision on the export licence should be deferred, to provide UK institutions and private individuals with a chance to raise the money to purchase the item to enable it to remain in this country. It is the Secretary of State who decides whether an export licence should be granted or whether it should be deferred, pending the possible receipt of a suitable matching offer from within the UK which will lead to the refusal of the licence if it is turned down.

Since the Committee was set up in 1952, many important works of art have been retained in the UK as a result of its intervention. These embrace many different categories and, to take an illustrative selection, include Titian's *The Death of Actaeon* (1971), Raphael's *Madonna of the Pinks* (2004) and, from the British school, Gainsborough's *Sir Benjamin Truman* (1977). Not only paintings but sculpture, including *The Three Graces* by Canova (1993); antiquities, for example a 6th century BC Amphora by the Andokides Potter, painted by Psiax (1980); porcelain – a 102-piece Sevres Dinner Service presented to the Duke of Wellington (1979); furniture – a lady's secretaire by Thomas Chippendale (1998); silver – a Charles II two-handled silver porringer and cover, c.1660, attributed to the workshop of Christian van Vianen (1999); and manuscripts, for example the Foundation Charter of Westminster Abbey (1980) and the *Macclesfield Psalter* (2005). This short list shows quite clearly the immense cultural and historic value of what has been achieved.

Unfortunately, and perhaps almost inevitably, some have got away. Noteworthy examples include *David Sacrificing before the Ark* by Rubens (1961), *Portrait of a Boy* by Rembrandt (1965), *A Portrait of Juan de Pareja* by Velasquez (1971), and *Sunflowers* by Van Gogh (1986). Among items other than pictures that were exported are *The Burdett Psalter* (1998), *The World History of Rashid al-Din* (1980), *The Codex Leicester* by Leonardo da Vinci (1980), and the *Jenkins* or '*Barberini*' *Venus* (1998) which are all of the highest quality in their field. By any measure these are all losses to the UK of items of world significance.

Appendix B

Terms of reference of the Reviewing Committee on the Export of Works of Art

The Committee was established in 1952, following the recommendations of the Waverley Committee in its Report in September of that year, and was directed:

- i) To advise on the principles which should govern the control of export of works of art and antiques under the Import, Export and Customs Powers (Defence) Act 1939;
- ii) To consider all the cases where refusal of an export licence for a work of art or antique is suggested on grounds of national importance;
- iii) To advise in cases where a special Exchequer grant is needed towards the purchase of an object that would otherwise be exported;
- iv) To supervise the operation of the export control system generally.

Appendix C

Membership of the Reviewing Committee on the Export of Works of Art during 2004-5

LORD INGLEWOOD (CHAIRMAN)

Lord Inglewood, previously Richard Vane, has been called to the Bar and is also a Chartered Surveyor. Between 1989-1994 and 1999-2004 he was Conservative Spokesman on Legal Affairs in the European Parliament. He has chaired the Development Control Committee of the Lake District Planning Board and the Cumbrian Newspaper Group. He was Parliamentary Under Secretary of State in the Department of National Heritage between 1995-97. In 1999 he was elected an hereditary member of the House of Lords, and a fellow of the Society of Antiquaries (FSA) in 2003. He owns and lives at Hutton-in-the-Forest, his family's historic house in Cumbria.

AMANDA ARROWSMITH

A qualified and registered archivist, Ms Arrowsmith worked in archives for Northumberland, Berkshire and Suffolk County Councils before being appointed Director of Libraries and Heritage for Suffolk in 1990, a post from which she retired in March 2001. She has served as a member of the Lord Chancellor's Advisory Committee on Public Records and is a past president of the Society of Archivists. She has also served on the Executive Committee of the Friends of the National Libraries, the East of England Cultural Consortium and the Eastern Region Committee of the South East Museums Service, and has chaired the Heritage Lottery Fund Committee for the East of England.

PROFESSOR DAVID EKSERDJIAN

Professor of the History of Art and Film, University of Leicester. He is an expert on Italian renaissance paintings and drawings and the author of *Correggio* (1997) and *Parmigianino* (forthcoming). Formerly a Fellow of Balliol College Oxford (1983-86) and Corpus Christi College, Oxford (1987-91), he worked in the Old Master Paintings and Master Drawings departments at Christie's in London from 1991-1997, and, in addition, from 1992 was Head of European Sculpture and Works of Art Department there. He was editor of *Apollo* magazine from 1997-2004. He has organised and contributed to the catalogues of numerous exhibitions, including *Old Master Paintings from the Thyssen-Bornemisza Collection*, Royal Academy 1988) and *Andrea Mantegna* (Royal Academy, London and Metropolitan Museum of Art, New York, 1992). In 2004, he was made an Honorary Citizen of the town of Correggio.

JOHNNY VAN HAEFTEN

Chairman and Managing Director of Johnny Van Haefte Ltd, the gallery specialising in 17th-century Dutch and Flemish Old Master pictures, which he has run for twenty-five years, since leaving Christie's. He was also Vice Chairman of the Society of London Art Dealers, is a member of the Board of the European Fine Art Foundation, a former council member of British Antique Dealers Association, and a former Chairman of Pictura, the pictures section of the European Fine Art Fair in Maastricht.

DR CATHERINE JOHNS

Former curator of the Romano-British collections at the British Museum. She was trained in prehistoric and Roman Archaeology, and has published and lectured extensively, especially on Roman provincial art, jewellery and silver. Her publications include *Sex or Symbol; erotic images of Greece and Rome* (1982), *The jewellery of Roman Britain* (1996), museum catalogues of Roman treasure finds, and more than a hundred articles in scholarly journals. She has served on the committees of the Society of Antiquaries, the Roman Society, and the British Archaeological Association, and is currently a trustee of the Roman Research Trust and a former Chair of the Society of Jewellery Historians.

TIM KNOX

Director of Sir John Soane's Museum from 1 May 2005. Head Curator of the National Trust from 2002 – 2005 and its Architectural Historian previously. Between 1989 and 1995 he was Assistant Curator at the Royal Institute of British Architects Drawings Collection. He was appointed Historic Buildings Adviser to the Foreign and Commonwealth Office in 2005 and is a member of the Conseil scientifique de l'établissement public du musée et du domaine national de Versailles. He was a founding member of the Mausolea and Monuments Trust, and its Chairman 2000-2005. He regularly lectures and writes on aspects of architecture, sculpture and the history of collecting.

MARTIN LEVY

Chairman of H Blairman & Sons. He was Chairman of the British Antique Dealer's Association 1993-94, Council member of the Furniture History Society 1994-96, and is a member of the Collections Committee for the Jewish Museum and a member of the Spoliation Advisory Panel. He has been published by various journals including *Furniture History*, *Apollo* and *Country Life*.

PROFESSOR PAMELA ROBERTSON

Currently Senior Curator of the Hunterian Art Gallery, University of Glasgow (since 1998). She was appointed Professor of Mackintosh Studies in 2003. She is a Fellow of the Royal Society of Edinburgh, a Member of the Interiors and Collections Committee of the National Trust for Scotland, and Chair of the Charles Rennie Mackintosh Society. Previously, she has been a member of the Historic Buildings Council for Scotland (1998 to 2002).

Appendix D

Composition of the Advisory Council on the Export of Works of Art

The Chairman of the Reviewing Committee is the Chairman of the Advisory Council and the membership is as follows:

- i) the independent members of the Reviewing Committee ex officio;
- ii) the departmental assessors on the Reviewing Committee (that is representatives of the Department for Culture, Media and Sport, Department of Trade and Industry, HM Treasury, Foreign and Commonwealth Office, HM Revenue and Customs, Scottish Executive Department for Culture, National Assembly for Wales Department for Culture and Northern Ireland Department for Culture);
- iii) the Directors of the English and Scottish national collections, the National Museum of Wales, the Ulster Museum, and the Librarians of the National Libraries of Wales and Scotland;
- iv) the expert advisers to the Department for Culture, Media and Sport, to whom applications for export licences are referred, other than those who are members by virtue of (iii) above;
- v) eight representatives of non-grant-aided museums and galleries in England, Scotland, Wales and Northern Ireland, nominated by the Museums Association;
- vi) representatives of the: Arts Council of England; Arts Council of Northern Ireland; Arts Council of Wales; Association of Independent Museums; Conference of Directors of the National Museums and Galleries; Friends of the National Libraries; Heritage Lottery Fund; National Archives; National Archives of Scotland; National Art Collections Fund (Art Fund); National Fund for Acquisitions; National Heritage Memorial Fund; National Trust; National Trust for Scotland; Pilgrim Trust; MLA/Victoria & Albert Purchase Grant Fund; the MLA/Science Museum Fund for the Preservation of Scientific and Industrial Material (PRISM); Scottish Arts Council;
- vii) representatives of the: British Academy; British Records Association; Canadian Cultural Property Export Review Board (*observer status*); Chartered Institute of Library and Information Professionals (CILIP); Council for British Archaeology; Historic Houses Association; Historical Manuscripts Commission; Museums Libraries and Archives Council (MLA); Royal Academy of Arts; Royal Historical Society; Royal Scottish Academy; Scottish Records Association; Society of Antiquaries of London; Society of Archivists; Standing Conference of National and University Libraries;
- viii) representatives of the trade nominated by the: Antiquarian Booksellers' Association (*two*); Antiquities Dealers' Association (*two*); Association of Art and Antique Dealers (*two*); Bonhams; British Antique Dealers' Association (*three*); British Art Market Federation; British Numismatic Trade Association (*two*); Christie's; Fine Art Trade Guild; Society of London Art Dealers (*two*); Society of Fine Art Auctioneers; Sotheby's.

Appendix E

List of independent assessors who attended meetings during 2004-5

Professor Brian Allen, Paul Mellon Centre for Studies in British Art	Case 29
Dr Francis Ames-Lewis, Birkbeck College	Case 1
Fiona Anderson, National Museums of Scotland	Cases 18 and 23
Gordon Balderston, Daniel Katz Ltd	Cases 1,19 and 27
Craig Barclay, Hull & East Riding Museum	Case 3
Professor David Bindman, University College of London	Case 29
Richard T Blurton, British Museum	Cases 10,11,12 and13
Vanessa Brett, freelance writer and lecturer	Case 14
Anne Buddle, National Gallery of Scotland	Cases 10,11,12,13 and 16
David Burgess-Wise, motor historian	Case 9
Mungo Campbell, Hunterian Art Gallery	Case 16
Mary Clapinson, St. Hugh's College	Case 15
Andrew Clayton-Payne, art dealer	Case 32
Richard Cocke, former Senior Lecturer, School of World Art Studies and Museology	Case 4
Howard Coutts, Bowes Museum	Case 31
Mr Thomas Curtis, A H Baldwin & Sons	Case 3
Dr Mark Evans, Victoria and Albert Museum	Case 8
Richard Falkiner, Antiques Trade Gazette	Case 28
Oliver Fairclough, National Museums and Galleries of Wales	Cases 14 and 26
Jeremy Farrel, Nottingham Museum of Costume and Textiles	Cases 2 ,18 and 23
Sam Fogg, Sam Fogg Ltd	Case 30
Professor David Ganz, Kings College London	Case 30
Charlotte Gere, OBE, author and independent specialist	Case 17
Philippa Glanville, independent silver scholar	Cases 14, 20 and 26
Dr Gareth Griffiths, British Empire and Commonwealth Museum	Cases 10,11,12 and 13
R. J. Griffiths, Prescott Museum of Clock and Watch Making	Case 22
John Hardy, Christie's	Case 21
Dr Maria Hayward, University of Southampton	Cases 2, 18 and 23
John Hoole, retired Director, Barbican Art Gallery	Case 5

Beresford Hutchinson, retired senior curator, Horological Collection at the National Maritime Museum	Case 22
Anthea Jarvis, Manchester City Art Galleries	Case 2
Elizabeth Jamieson, furniture expert	Case 21
Dr Martin Kauffmann, Bodleian Library	Case 15
Mr Stephen Laing, Heritage Motor Centre	Case 9
Ms Julia Lloyd-Williams, former Curator of Dutch, Flemish and Netherlandish Art, National Gallery of Scotland	Case 4
Professor David Mannings, University of Aberdeen	Case 25
Dr Jean Michel Massing, University of Cambridge	Case 8
Professor Nigel Morgan, University of Oslo	Case 15
Geoffrey Munn, Wartski Jewellers	Case 17
Roger Norris, formerly of Durham Chapter Library	Case 30
Anthony North, Retired Curator, Victoria and Albert Museum	Case 24
Professor Leonée Ormond, Kings College London	Case 32
Hugh Pagan, former President of the British Numismatic Society	Case 28
Ms Julia Poole, Fitzwilliam Museum	Case 20
D Porrelli, Newburn Hall Motor Museum	Case 9
Professor Kenneth Quickenden, University of Central England	Case 31
Dr Richard Reece, retired university lecturer, Institute of Archaeology	Case 3
Ben Reid, University of Leeds	Case 27
Derek Roberts, retired clock dealer	Case 22
Professor Michael Rogers, Khalili Collection	Case 24
Judy Rudoe, British Museum	Cases 17 and 22
Francis Russell, Christie's	Case 25
Jessica Rutherford, independent art and design consultant	Case 27
Professor David Solkin, Courtauld Institute	Case 25
Stephen Somerville, fine art dealer	Case 29
Dr Frances Spalding, University of Newcastle	Case 5
Timothy Stevens, Gilbert Trust	Case 19
David Symonds, Birmingham Museum and Art Gallery	Case 28
Charles Truman, C & L Burman Ltd	Cases 20 and 26

Dr Stephen Twigge, The National Archives	Case 7
Garth Vincent, Garth Vincent Antique Arms and Armour	Case 24
Dr Phillip Ward-Jackson, formerly Deputy Conway Librarian, Courtauld Institute of Art	Case 19
Jeremy Warren, Wallace Collection	Case 1
Professor Christopher White, former Director, Ashmolean Museum	Cases 4 and 8
Sarah Whitfield, Waddington Gallery	Case 5
John Wilson, dealer in historical manuscripts	Case 7
Andrew Wilton, Tate	Case 32
Professor John Wilton-Ely, Architectural Historian.	Case 21
Philip Ziegler, writer and historian	Case 7

Items licensed for export after reference to expert advisers for advice as to national importance: 1 May 2004 – 30 April 2005

Category	Advising authority	No. of items	Total value (£)
Arms and Armour	Royal Armouries, HM Tower of London, Master of the Armouries	5	£365,555
Books, Maps, etc.	British Library, Keeper of Printed Books, Keeper of Printed Maps	35	£3,449,269
Books (Natural History)	British Museum (Natural History), Head of Library Services	5	£359,500
Clocks and Watches	British Museum, Keeper of Clocks and Watches	16	£2,283,002
Coins and medals	British Museum, Keeper of Coins and Medals	421	£1,076,044
Drawings: architectural, engineering and scientific	Victoria and Albert Museum, Curator of the Prints, Drawings and paintings Collection	167	£20,712,500
Drawings, prints and watercolours	British Museum, Keeper of Prints and Drawings	362	£112,005,752
Egyptian antiquities	British Museum, Keeper of Egyptian Antiquities	9	£1,665,864
Ethnography	British Museum, Keeper of Ethnography (Museum of Mankind)	63	£2,917,332
Furniture and Woodwork	Victoria and Albert Museum, Curator of the Furniture and Woodwork Collection	292	£57,309,211
Greek and Roman Antiquities	British Museum, Keeper of Greek and Roman Antiquities	7	£929,210
Indian Furniture	Victoria and Albert Museum, Curator of the Indian and South-East Asian Department	11	£2,320,163
Japanese antiquities	British Museum, Keeper of Japanese Antiquities	2	£995,175
Manscripts, documents and archives	British Library, Manuscripts Librarian	1724	£41,706,709
Maritime material, including paintings	National Maritime Museum	9	£810,400
Oriental antiquities (except Japanese)	British Museum, Keeper of Oriental Antiquities	60	£6,239,813
Oriental furniture	Victoria and Albert Museum, Keeper of Oriental Furniture	34	£8,578,752
Paintings, British, Modern	Tate Gallery, Keeper of the British Collection	180	£261,759,376
Paintings, Foreign	National Gallery, Director	223	£623,451,025
Paintings, miniature	Victoria and Albert Museum, Curator of the Prints, Drawings and paintings Collection	1	£15,000
Paintings, portraits of British persons	National Portrait Gallery, Director	73	£68,329,335
Photographs	National Museum of Photography, Film and Television, Head	202	£3,246,575
Pottery	Victoria and Albert Museum, Curator of the Ceramics Collection	59	£8,607,163
Prehistory and Europe (inc. Archaeological material and Medieval and later antiquities)	British Museum, Keeper of Prehistory and Europe	26614	£23,189,249
Scientific and mechanical material	Science Museum, Director	2	£365,000
Sculpture	Victoria and Albert Museum, Curator of Sculpture	79	£28,233,409
Silver and weapons, Scottish	Royal Museum of Scotland	2	£505,311
Silver, metalwork and jewellery	Victoria and Albert Museum, Curator of the Metalwork, Silver and Jewellery Collection	160	£24,817,941
Tapestries, carpets (and textiles)	Victoria and Albert Museum, Curator of the Textile, Furnishings and Dress Collection	53	£7,283,371
Toys	Bethnal Green Museum of Childhood		£0
Transport	Science Museum, Curator of Road Transport	77	£15,413,447
Wallpaper	Victoria and Albert Museum, Curator of the Prints, Drawings and paintings Collection	2	£150,824
Western Asiatic antiquities	British Museum, Keeper of Western Asiatic Antiquities	17	£5,001,300
Zoology (stuffed specimens)	British Museum (Natural History), Keeper of Zoology		£0
Total		30,966	£1,334,092,577

The figures include items licensed for temporary export

Appendix G

UK Trade in Cultural Objects, 1 May 2000 to 30 April 2005

	Paintings, drawings, etc	Other items	All items
	Value £(000)	Value £(000)	Value £(000)
Exports			
1 May 2004-30 April 2005	1,571,154	1,062,785	2,633,939
1 May 2003-30 April 2004	1,333,202	1,021,550	2,354,752
1 May 2002-30 April 2003	1,528,399	998,012	2,516,411
1 May 2001-30 April 2002	1,193,800	866,177	2,059,977
1 May 2000-30 April 2001	1,358,231	993,030	2,351,261
Imports			
1 May 2004-30 April 2005	1,027,284	652,138	1,679,422
1 May 2003-30 April 2004	1,158,310	609,715	1,768,026
1 May 2002-30 April 2003	1,367,086	609,437	1,976,523
1 May 2001-30 April 2002	1,417,702	598,999	2,016,701
1 May 2000-30 April 2001	1,168,313	557,874	1,726,187

UK Exports of cultural objects to destinations outside the EU, 1 May 2004 – 30 April 2005

	Paintings, drawings, etc	Other items	All items	% by country
	Value £(000)	Value £(000)	Value £(000)	
USA	1,092,914	671,610	1,764,524	69.0
Switzerland	311,918	141,287	453,205	17.7
Non-EU excluding USA and Switzerland	123,812	212,187	335,999	13.2
Total	1,528,644	1,025,084	2,553,728	100.0

Statistics were provided by DTI Statistics from HM Revenue & Customs data

Appendix H

Applications considered and deferred on the recommendation of Reviewing Committee: 1995–2005

Year	Number of Waverley items granted a permanent export licence	Value of Waverley items granted a permanent export licence (£)	Number of Waverley items purchased during deferral	Total amount spent on Waverley items purchased during deferral (£)	Number of Waverley items supported by HLF/NHMF	Support by HLF/NHMF (£)	Number of Waverley items supported by NACF	Support by NACF (£)	Number of Waverley items supported by MLA/V&A Fund	Support by MLA/V&A Fund (£)
Jan-Jun 1995	7	3,226,920	6	6,102,875	2	186,360	4	129,000	1	22,000
1995-96	10	22,287,294	10	3,898,817	8	2,653,209	8	329,205	3	57,200
1996-97	13	22,731,737	10	1,120,722	7	461,100	7	144,079	1	4,981
1997-98	7	18,896,762	7	4,125,200	3	1,180,633 ¹	5	376,500	2	54,500
1998-99	8	21,009,066	8 ²	2,369,631	3	560,000	5	117,320	3	58,000
1999-2000	3	5,024,833	6	491,027	2	140,100	3	131,500	2	42,290
2000-01	7	12,367,972	23 ³	3,168,087	6	1,780,630 ⁴	7	690,701 ⁴	2	5,012
2001-02	5 ⁵	11,436,169	21	2,944,208	18	1,627,956	19	569,395	3	78,000
2002-03	9	23,191,548	12	26,173,106	7	14,283,115	9	905,184	1	30,000
July 2003-April 2004	2	1,000,000	5	2,237,604	1	110,000	2	79,000	1	40,000
2004-5	10	30,193,090	9	5,633,135	3	2,535,000	4	975,000	1	3,500

¹ A grant of £12,000 was also made for conservation work

² Including a Roman gold finger-ring, valued at £2,352.50, which was donated by the owner to the British Museum

³ Including a series of 13 related finds

⁴ Offers of grants were made for a further two items by the NHMF and the NACF. In both cases, the licence applications were withdrawn

⁵ A licence was issued for a further item, but it was subsequently sold to a UK institution

Year	Item	Purchaser	Price (£)	Support by HLF/NHMF (£)	Support by NACF (£)	Support by Resource/V&A Fund (£)
Jan-June 1995	A George III giltwood table, by Sir William Chambers, 1774-75	Samuel Courtauld Trust	95,160	(NHMF) 21,698	25,000	22,000
Jan-June 1995	A painting, <i>La Lecture de Molière</i> , by Jean-François de Troy, c.1730	Anonymous UK buyer	4,497,672	0	0	0
Jan-June 1995	An Egyptian lintel from a temple, c.1875 BC	British Museum	109,042.50	0	24,000	0
Jan-June 1995	A painting, <i>A Repentant Sinner Turning Away from Temptation</i> , by Johann Liss	Pyms Gallery	1,007,512.50	0	0	0
Jan-June 1995	A painting, <i>Judith with the Head of Holofernes</i> , Lucas Cranach the Elder, 1530	Burrell Collection	314,662.50	(HLF) 164,662	50,000	0
Jan-June 1995	A court dress or mantua, c.1755	Historic Royal Palaces Agency	78,826	0	30,000	0
1995-96	A Celtic strap-union from a chariot horse harness, first century AD	King's Lynn Museum	2,940.63	0	0	0
1995-96	Three letter-books and a diary of Sir William Boothby	British Library	32,500	0	0	0
1995-96	A collection of architectural drawings for Trentham Hall signed or annotated by Sir Charles Barry and others, 1834-1914	Stoke-on-Trent City Art Gallery and Museum	75,820	(NHMF) 11,465	18,955	27,600
1995-96	A lady's secretaire, by Thomas Chippendale	National Trust	512,887.50	(NHMF) 261,500	75,000	0
1995-96	A painting, <i>Erminia Finding the Wounded Tancred</i> , by Guercino	National Galleries of Scotland	2,043,096	(HLF) 1,532,322	100,000	0
1995-96	A pair of French Empire mahogany armchairs by the Parisian firm Jacob-Desmalter, c.1803-13	Victoria & Albert Museum/National Museums and Galleries on Merseyside	250,350	(NHMF) 150,350	50,000	0

Year	Item	Purchaser	Price (£)	Support by HLF/NHMF (£)	Support by NACF (£)	Support by Resource/V&A Fund (£)
1995-96	A Louis XVI painted and gilt bed by Jean-Baptiste II Tiliard	Leeds Museums and Galleries	82,222.50	(NHMF) 37,222	15,000	20,000
1995-96	An 'ideal' female bust, by Antonio Canova, 1817	Ashmolean Museum	746,000	(HLF) 560,000	50,000	0
1995-96	An Anglo-Saxon glass claw beaker, c. late sixth/early seventh century	Maidstone Museum and Art Gallery	25,000	(NHMF) 4,350	4,250	9,600
1995-96	A marble bust of Henry Fuseli, by Edward Hodges Baily, 1824	National Portrait Gallery	128,000	(HLF) 96,000	16,000	0
1996-97	A daguerreotype portrait of Sir John F W Herschel, c. 1848	National Portrait Gallery	27,053.75	0	8,000	0
1996-97	Three photographic negatives and one positive by William Henry Fox Talbot	National Museum of Photography Film and Television	28,000	(HLF) 21,000	10,000 ⁶	0
1996-97	A bronze modified andiron surmounted by a figure of Jupiter, attributed to Roccatagliata, late sixteenth to early seventeenth century	National Galleries of Scotland	77,752.50	(HLF) 58,300	11,700	0
1996-97	A gold box with panels by G M Moser, c.1760	National Museums of Scotland	314,171.15	(NHMF) 225,000	30,000	0
1996-97	A Neolithic stone ball from Scotland	Aberdeen Art Gallery	8,000	(HLF) 6,400	0	0
1996-97	A painting, <i>Cup of Water and a Rose on a Silver Plate</i> , by Francisco de Zurbaràn	National Gallery	305,997.10	0	0	0
1996-97	An early seventeenth-century revolving gold signet ring	Castle Museum, Norwich	21,172.50	(HLF) 13,700	0	4,981
1996-97	A painting, <i>Eine Kleine Nachtmusik</i> , by Dorothea Tanning, 1943	Tate Gallery	156,250	0	59,379	0
1996-97	A large naval gold medal and two stars of the Order of the Bath presented to Sir William Carnegie, Earl of Northesk	Scottish United Services Museum	107,925	(HLF) 136,700 ²	25,000 ⁷	0

⁶ These grants were made towards the purchase of a portfolio of eight items for £51,600, which contained these four items

⁷ These figures also included a contribution towards the sword presented by the City of London.

Year	Item	Purchaser	Price (£)	Support by HLF/NHMF (£)	Support by NACF (£)	Support by Resource/V&A Fund (£)
1996-97	A sword presented by the City of London to Sir William Carnegie, Earl of Northesk	Scottish United Services Museum	74,400			0
1997-98	A drawing, <i>Antonio Canova in His Studio</i> , by Hugh Douglas Hamilton	Victoria & Albert Museum	525,400	0	262,700	0
1997-98	A silver eggcup frame and eggcups, by Peter Archambo	National Trust	120,000	0	35,000	35,000
1997-98	A painting, <i>Girl with a Tambourine</i> , by Jusepe de Ribera, 1637	Anonymous UK buyer	1,845,637.50	0	0	0
1997-98	A chair designed by Charles Rennie Mackintosh for Hous'hill, 1904	Hunterian Museum and Art Gallery	140,000	(HLF) 70,000	35,000	0
1997-98	The <i>Warwick Shakespeare deed</i> , 1602	Shakespeare Birthplace Trust	135,862.50	(HLF) 101,900	0	19,500
1997-98	A medieval bronze purse, c. 1450	British Museum	15,300	0	4,300	0
1997-98	A painting, <i>Nearing Camp on the Upper Colorado River</i> , by Thomas Moran, 1882	Bolton Museum, Art Gallery and Aquarium	1,343,000	(HLF) 1,008,733 (plus 12,000 for conservation)	39,500	0
1998-99	A first-century AD bronze harness-mount	Corinium Museum	4,000	0	1,000	2,000
1998-99	Three paintings: <i>Mr William Brooke, Mr William Pigot, and Mrs William Pigot</i> , by Joseph Wright of Derby, c. 1760	Doncaster Museum and Art Gallery	215,000	(HLF) 161,000	13,000	26,000
1998-99	A gilt-bronze figure of Saint John the Evangelist, c. 1180	Ipswich Borough Council and St Edmundsbury Borough Council	95,000	(HLF) 70,000	15,000	0
1998-99	A lady's secretaire by Thomas Chippendale, 1773	Leeds Museums and Galleries for Temple Newsam House	650,000	(HLF) 329,000	70,000	0
1998-99	A Charles II two-handled silver porringer and cover, c. 1660, attributed to the workshop of Christian van Vianen	Fitzwilliam Museum	73,282.50	0	18,320	30,000
1998-99	A painting, <i>Le Ruisseau</i> , by Paul Gauguin, 1885	Anonymous UK buyer	1,200,000	0	0	0

Year	Item	Purchaser	Price (£)	Support by HLF/NHMF (£)	Support by NACF (£)	Support by Resource/V&A Fund (£)
1998-99	A painting, <i>Collage (Jan 27 1933)</i> , by Ben Nicholson	Tate Gallery	129,995.63	0	0	0
1999-00	A manuscript, <i>the Swan Roll</i> , c. 1500	Norfolk Record Office	34,870	0	0	17,290
1999-00	A Romano-British pottery vessel, AD 200-250	British Museum	3,850	0	0	0
1999-00	An Anglo-Saxon silver gilt and niello mount from a sword scabbard	British Museum	9,000	0	4,500	0
1999-00	An English hand-knotted carpet, c. 1600	Burrell Collection	297,969.56	(HLF) 102,500	75,000	0
1999-00	A George III period metal mounted and stained beech model of a <i>Carronade</i> , a type of gun-howitzer, 1779	Falkirk Council Museum Services	43,000	(HLF) 37,600	0	0
1999-00	A pastel portrait, <i>One of the Porters of the Royal Academy</i> , by John Russell RA (1745-1806)	Samuel Courtauld Trust	102,337.50	0	52,000	25,000
2000-01	Archival papers of Sir James Mackintosh (1765-1832)	British Library	115,000	0	0	0
2000-01	A parcel-gilt reliquary figure of Saint Sebastian, dated 1497	Victoria & Albert Museum	1,455,536.27	(NHMF) 1,111,530	282,947	0
2000-01	A Roman agate intaglio engraved with the bust of Octavian as Mercurius, known as the <i>Ionides Octavian Gem</i> , 35-25 BC	British Museum	240,914.09	0	96,000	0
2000-01	A German armorial travelling desk, dated 1683	Victoria & Albert Museum	120,719.17	(NHMF) 58,400	34,247	0
2000-01	A George II mahogany hall chair made for Richard Boyle, third Earl of Burlington, c. 1730	English Heritage	169,093.75	(NHMF) 85,000	45,000	0
2000-01	A series of letters by George Eliot (1819-80)	British Library	17,918.75	0	0	0
2000-01	The personal archive of Charles Francis Annesley Voysey (1857-1941)	Royal Institute of British Architects	25,000	(HLF) 18,700	0	3,550

Year	Item	Purchaser	Price (£)	Support by HLF/NHMF (£)	Support by NACF (£)	Support by Resource/V&A Fund (£)
2000-01	Middle Bronze Age palstave axe heads from the Marnhull hoard, Dorset, 1400-1250 BC	Dorset County Museum	3,215	0	0	1,462
2000-01	An Egyptian limestone relief, c.1295-1069 BC	British Museum	82,507	0	82,507	0
2000-01	A Roman marble statue of a Molossian hound, called <i>The Dog of Alcibiades</i> , 2nd century AD	British Museum	679,683.14	(HLF) 362,000	100,000	0
2000-01	Three English fifteenth-century wooden figures	Victoria & Albert Museum	258,500	(HLF) 145,000	50,000	0
2001-02	A watercolour, <i>Near Beddgelert (A Grand View of Snowdon)</i> , by Thomas Girtin, c.1799	National Museums and Galleries of Wales	300,000	0	70,000	0
2001-02	A bronze and ormolu hanging light by James Deville (1776-1846), from Gawthorpe Hall	National Trust	110,568.75	0	47,784	15,000
2001-02	A pair of George III carved stone sphinxes	Birmingham Museums and Art Gallery	285,485.25	(HLF) 117,500	79,936	43,000
2001-02	A drawing, <i>Study for the Institution of the Eucharist</i> , by Federico Barocci (1528/35-1612)	Fitzwilliam Museum	945,000	(HLF) 700,000	225,000	0
2001-02	Albumen Prints and Glass Negatives by Charles Lutwidge Dodgson (1832-98) ('Lewis Carroll')	National Museum of Photography, Film and Television /National Portrait Gallery	582,919.38	(NHMF) 471,500	100,000	0
2001-02	Two Late Bronze Age gold hair rings, c.1100-750 BC	Ashmolean Museum	4,700	0	0	0
2001-02	Pair of George II walnut upholstered side chairs by William Hallett	Leeds Museums and Galleries for Temple Newsam House	70,050	(HLF) 20,000	10,000	20,000

Year	Item	Purchaser	Price (£)	Support by HLF/NHMF (£)	Support by NACF (£)	Support by Resource/V&A Fund (£)
2001-02	The Kelso Archive, c. 1750-1850	Scottish Borders Council	59,010	(HLF) 36,600	0	0
2001-02	The Archive of Walter Crane (1845-1915)	Whitworth Art Gallery and John Rylands Library of the University of Manchester	376,475	(HLF) 282,356	36,675	0
2001-02	A fifteenth-century Middle English physician's handbook	Wellcome Trust	210,000	0	0	0
2002-03	A pair of George IV ormolu and mother of pearl black and gilt japanned papier-mache vases by Jennens and Bettridge, the mounts attributed to Edward Holmes Baldock	Temple Newsam House, Leeds	185,000	(HLF) 95,000	35,000	30,000
2002-03	Meissen porcelain figure of a crouching king vulture	Victoria and Albert Museum	510,688	(HLF) 383,000	75,000	0
2002-03	A miniature photo album by Mary Dillwyn	National Library of Wales	49,165	0	9,165	0
2002-03	A portrait, <i>The Lieutenant General, the Hon. Robert Monckton</i> , by Benjamin West	National Army Museum	539,130.95	(HLF) 349,436	0	0
2002-03	A Roman well-head, the Guilford Puteal, c. 100 BC	British Museum	294,009.30	0	108,000	0
2002-03	An armchair and dressing table by Marcel Breuer	Victoria and Albert Museum	Chair 41,790 Table 44,248	0	43,019 for both	0
2002-03	A portrait, <i>Richard Arkwright junior with his wife Mary and daughter Anne</i> , by Joseph Wright of Derby	Derby Museum and Art Gallery	1,217,500	(HLF) 999,500	55,000	0
2002-03	Letters and Diaries of Claudius James Rich (1787-1821)	British Library	61,575	0	0	0
2002-03	A miniature of the Nativity, attributed to Jean Bourdichon	Victoria and Albert Museum	250,000	(NHMF) 187,500	30,000	0
2002-03	A bronze incense burner attributed to Desiderio da Firenze	Ashmolean museum	980,000	(NHMF) 768,679	150,000	0

Year	Item	Purchaser	Price (£)	Support by HLF/NHMF (£)	Support by NACF (£)	Support by Resource/V&A Fund (£)
2002-03	A painting the Madonna of the Pinks, by Raphael	The National Gallery	22,000,000	(HLF) 11,500,000	400,000	0
2003-04	A Regency carved mahogany centre table designed by Thomas Hope for his house in Duchess Street, c. 18	The Victoria and Albert Museum	100,000	0	44,000	0
2003-04	A painting by Annibale Carracci, <i>The Holy Family with the Infant Saint John the Baptist</i> ("The Montalto Madonna"), 1597-1600	The National Gallery	805,280	0	0	0
2003-04	Four silver wine coolers: one pair by Robert Joseph Auguste of Paris and one pair by Parker & Wakelin of London	Private Purchaser	1,098,513.68	0	0	0
2003-04	A Siena marble table made for William Beckford.	The Beckford Tower Trust	220,000	(NHMF) 110,000	35,000	40,000
2003-04	The Archive of G King & Son	Norwich Town Close Estate Charity	13,810	0	0	0
2004-5	A linen doublet, 1650s	National Museums of Scotland	25,935	0	0	0
2004-5	An Iron Age coin	British Museum	2,000	0	0	0
2004-5	The Macclesfield Psalter	Fitzwilliam Museum	1,685,600	(NHMF) 860,000	500,000	0
2004-5	A multi-gem Cartier bandeau	Private purchaser	300,000	0	0	0
2004-5	A pink satin and black bugle beaded bodice	Manchester City Galleries	12,350	0	0	3,500
2004-5	A marble sculpture by Benedetto Pistrucci	The Rothschild Foundation	176,250	0	0	0
2004-5	The Melchett Cast-Iron Fire Basket	British Museum	66,000	0	25,000	0
2004-5	A drawing of Mary Hamilton by Sir Thomas Lawrence	British Museum	165,000	(NHMF) 75,000	50,000	0
2004-5	A painting by Sir Joshua Reynolds, <i>The Archers</i>	Tate	3,200,000	(NHMF) 1,600,000	400,000	0

Appendix J

The Rate of Art Price Inflation 10 September 2004

Prepared for: The Reviewing Committee
on the Export of Works of Art by
Kusin & Company

One of the most distinctive features of the art market is that it is made up of a combination of many independently moving sub-markets defined primarily by their physical characteristics, the specialization of their subject matter, the combined weight of scholarship and connoisseurship, and the subsequent division into highly specific artistic schools or genres.

Essentially, there is no such thing as "the art market." What that term implies is an aggregation of highly specialized individual sub-markets such as the marketplaces for Old Master paintings; paintings (or drawings, or sculptures) by the French Impressionists; or works by contemporary artists. When analyzing prices in these sub-markets for art, as in the many global sub-markets for capital in all its forms, it will be clear that many sub-markets for art behave differently, and often do not correlate to each other nor to any aggregation or average of their sums. Furthermore, within each sub-market there are notable differences in price behavior in the top end versus the lower end and indeed often between all of the various bands or price points in between.

A common piece of advice given by art dealers to their clients is to buy the best (that is, the most expensive) art works they can, presuming that the top end, or "masterpieces," will outperform the market. The empirical evidence surrounding this issue is mixed, and masterpieces have been shown both to under- and over-perform the market depending on the artist, time period, school, and a host of other factors. What is clear, though, from much of the research on the so-called "masterpiece phenomenon" is that the high end of a particular sub-market will often perform *differently* than that of the mainstream or aggregated art markets.

To show the difference between the rate of price inflation in the aggregate market versus the market for masterpieces, we analyzed a sample of the top (highest priced) 5% of three sub-markets:

1. Old Master paintings ("OM")
2. 17th Century Dutch Old Master paintings ("DOM," a sub-set of 1.)
3. French Impressionist paintings ("French-Imp")

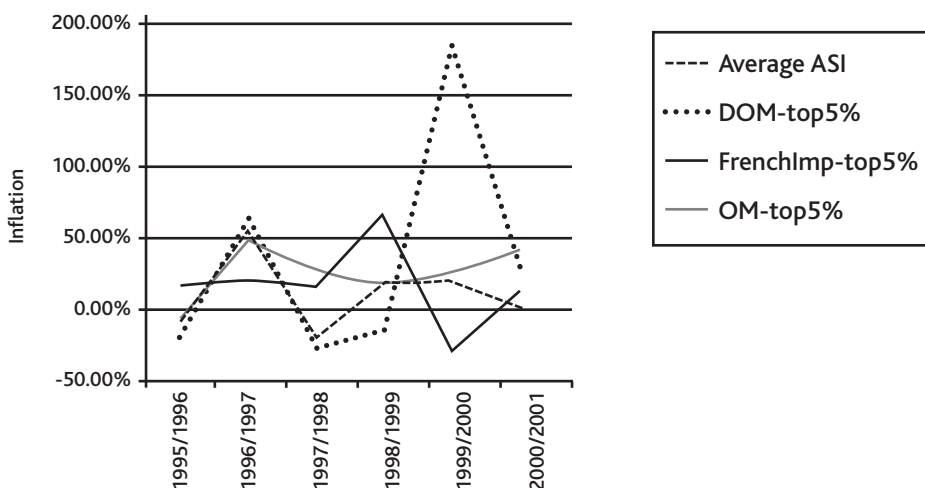
We compare the rate of price appreciation in the top tiers of these three sub-markets to an all-market aggregation generated by the Art-Sales Index ("ASI,") during 2002 that represents all auction sales of fine art in Europe and the US from 1995 through 2001. The results are given in **Table One** below.

Table One. Rates of Price Inflation 1995-2001

YEAR	AVERAGE ASI	DOM-TOP5%	FRENCH-IMP-TOP5%	OM-TOP5%
1995/1996	-13.54%	-25.58%	9.95%	-11.90%
1996/1997	52.58%	58.62%	13.94%	43.71%
1997/1998	-27.95%	-34.18%	10.55%	20.84%
1998/1999	13.07%	-21.56%	62.45%	11.91%
1999/2000	13.83%	182.33%	-36.81%	20.40%
2000/2001	-4.18%	23.85%	5.89%	36.41%
Average	5.63%	30.58%	11.00%	20.23%
St Deviation	28.0%	82.4%	31.5%	19.6%

Table One shows the percentage change in the average price from year to year for each of the sub-markets *versus* the aggregation compiled by the Art-Sales Index. It is notable from the table that for each sub-market as well as the aggregated art auction market, there are years of both considerable inflation and deflation. For example, in 1999/2000 the market for Dutch Old Master paintings underwent a massive rise in prices with an inflation rate of 182% from the previous two years of recessionary deflation. Looking at the average inflation over the entire 6 year period however, it is clear that the rate of price inflation for art of the highest quality is much greater than that of the art market as a whole, at nearly 6% *versus* 31%, 11%, and 20% for the top-tier sub-markets.

A similar analysis emerges in **Figure One**. Here we can see that while the average auction market is subject to a number of peaks and troughs, these are more pronounced in the market for top paintings by the Dutch Old Masters and French Impressionists. The market for Old Masters has a more steady rate of price inflation with only one period of deflation during the 6 years, meaning that its over all rate of inflation remains nearly double that of the aggregated market.

Fig.1 Art Market Inflation Rates 1995-2001

It is interesting to compare this with the way in which the FTSE index moved over the same period. The FTSE All Share Index had an average rate of inflation of 9% over the period, slightly higher than the aggregated art market and with a considerably lower standard deviation in prices (11% versus 28% for the ASI average). In other words, over the period, prices in the art market rose at a lower average rate than those in the stock market but had a greater deviation (or movement) around that average rate of price appreciation.

We also analyzed the FTSE-100, an index representing the 100 most highly capitalized blue chip companies on the London Stock Exchange to see how its performance differed from the All Share Index. In this case, the top 100 has a higher standard deviation in prices (at 13%), as did our top tier art sub-markets; but the inflation rates were very similar to the aggregate at 9.5% over the period. One could surmise, therefore, that the marked increased intensity of price inflation for top-end works of art is a phenomenon particular to the art market.

Overall, the data appear to show that the average rate of price inflation for art of the highest price is much greater than the aggregated fine art auction market, the FTSE index and the United Kingdom retail price index. There are two important qualifications that must be made before drawing any strong conclusions from this data:

The standard deviations in the annual inflation rates of all of the top 5% sub-markets are extremely large. This means that any conclusions drawn must bear in mind that yearly averages, and especially averages over an extended period, can mask a multitude of important price movements within the period under study which may be crucial in guiding potential policy formulation, investment decisions, or strategic moves.

The data used excludes values for works "bought in-house"¹ at auction. These values were not available for the Art-Sales Index aggregate and so were removed from the top 5% of Kusin data to attain comparability. Including buy-ins would most likely reduce the rate of price inflation across the board, though possibly at a different rate for each of the four defined markets, and may also moderate some of the standard deviation in prices.

¹ A work of art or antique that is brought to auction but fails to sell is said to be "bought-in."

Appendix K

Extracts from the Goodison Review (January 2004)

Securing the Best for our Museums: Private Giving and Government Support

Conditional exemption

- 5.18 As I have said earlier, the conditional exemption from inheritance tax of certain pre-eminent objects on the death of the owner has been a major reason, probably the most important reason, for the retention of many pre-eminent objects in this country. It will continue to perform this function.
- 5.19 Many people see conditional exemption as a means of allowing the rich to have their cake and eat it. They continue to enjoy the objects and escape the tax. But it is tax deferred, not tax escaped. And the effects of the exemption in reducing the risks of sale of pre-eminent objects have been wholly beneficial to communities in this country. There are many great collections open to the public that would have been denuded if objects in them had had to be sold to pay inheritance taxes. This is particularly true in the regions.
- 5.20 Respondents have recognised the value of conditional exemption. Their main criticism has centred on the provisions of the 1998 Finance Act, which stiffened the criteria for exemption from 'museum quality' to 'pre-eminence' and laid down a requirement to make objects accessible to the visiting public without prior appointment. The period of access was not laid down in the Act, but it had to be 'reasonable'. In practice the Inland Revenue has interpreted this as meaning up to 100 days a year. Respondents have also criticised the Inland Revenue, who they believe are not the most suitable people to assess works of art or the suitability of the houses for open access. We have not received any comments on the parallel work of English Heritage in negotiating arrangements for objects associated with a building of outstanding historical or architectural interest.
- 5.21 The effect of raising the criteria for exemption is in some ways beneficial. It will mean that future exemptions are of pre-eminent objects or of pre-eminent collections. That seems a desirable way of applying the tax benefit, although it might increase the risk of sales from an estate to pay for inheritance tax, since by definition more objects will not be exempted. I hope that my recommendation below on making it possible for owners to plan their estates better through lifetime Acceptance in Lieu arrangements will mitigate that risk.
- 5.22 It was however a mistake to apply the new criteria to objects already exempted under the previous standard of 'museum quality.' Inheritance tax will be payable on the next death on those presently exempt objects (of 'museum quality') which are deemed not to be pre-eminent. The most likely way of financing this tax will be to sell pre-eminent objects – or at least there is a serious risk of this. This point has been made by a number of owners and advisers during the period of consultation. My recommendation below deals with the problem.

- 5.23 There are many complaints about the Inland Revenue's interpretation of the 'reasonable access' provisions of the 1998 Finance Act. On the one hand owners who agreed to arrangements for public access under previous legislation believe that the rules should not have been changed retrospectively and tell tales of tortuous negotiations with the Inland Revenue to modify the earlier agreements. On the other hand some owners threaten to sell their exempted objects because their houses are not equipped or suitable for public access and they are worried about the security risk, let alone the costs of the arrangements for opening. Respondents have pointed out that recently applications for conditional exemption have diminished. They attribute this to (1) fears of the effect of the new access provisions, and (2) objections to having to sign up to future changes in the legislation, as if signing a blank cheque. In their view the provisions of the 1998 Act have defeated the original purpose of the scheme.
- 5.24 This is a tricky issue. The owner has received a benefit of tax deferral and cannot expect to give nothing in return. But it seems to me to be unreasonable to try to impose the same conditions of access to all conditionally exempt objects, irrespective of their condition or nature, the circumstances of the property in which they are housed, the owner's ability to provide the service, or the risks to which the owner would be exposed. English Heritage, which dispenses grants to private properties all over the country, imposes no such straitjacket. For some properties, the access arrangements recognise 'the vulnerability of the building' and opening is by appointment on an agreed number of days each year. If the aim is to reduce the risk of sales of conditionally exempt objects, I believe that the rules on access should revert to something closer to English Heritage's requirements. This would mean (1) an accepted norm of so many days a year of open access (English Heritage's norm is a minimum of 28 days a year), but (2) returning to individual arrangements for access suitable to the nature and condition of the conditionally exempt object and to its location, and (3) transferring the responsibility for judging the merits of each case to an office that has considerable experience of the problems of houses and of works of art and no perceived interest in maximising tax revenue. As I have argued above, Resource is the obvious choice. The staff of the Acceptance in Lieu Panel already carries out the work of evaluating pre-eminent chattels under the conditional exemption scheme. Resource could be the custodian of the records of objects that are conditionally exempt on behalf of the Inland Revenue, and could bring firm but sympathetic administration to the scheme.
- 5.25 Owners can lend conditionally exempt objects to museums and galleries for periods equivalent to the required number of days of access each year, or lend them for longer periods at less frequent intervals. There have been difficulties in finding museums willing to take on short term loans, but some museums have expressed a willingness to provide exhibition space if a solution can be found to the cost of transport.
- 5.26 A number of respondents have made the point that it is strange that owners have no obligation to offer conditionally exempt objects to public collections if they ever sell them. There are attractions in this idea. On the other hand it could further deter owners from applying for conditional exemption. On balance I am not inclined to recommend it. When it was last recommended in 1981 the Government instead introduced an obligation on owners to give the then Museums and Galleries Commission (now Resource) three months' notice of their intention to sell a conditionally

exempt object. The wording of this obligation was softly expressed ('Owners will be expected...') and sanctions for not complying were unclear. The obligation was considered to be unenforceable. It fell away with the 1998 Finance Act, so that now the obligation only covers objects exempted between September 1982 and July 1998. Early notice of sale offers a breathing space during which a fair value can be agreed and potential museum funding for a private treaty sale can be harnessed. It would therefore be helpful if such an obligation was re-introduced. It is difficult to think of a sanction for failure to notify an intended sale, but the Reviewing Committee on the Export of Works of Art could let it be known that, if the requested notice has not been given, it would normally recommend extending the initial period of deferral in the event of an application for an export licence by three months, i.e. the period of notice that should have been given prior to the sale.

5.27 There is a particular concern about archives. Many archives are still in private hands, and are not at present conditionally exempt because it is only recently that their value has risen. Some archives are of enormous historical importance. Many are deposited in local record offices. The advantages of conditional exemption as a means of keeping them intact and in this country should be publicised to owners and their advisers (see 'Publicity').

Recommendation 21: I recommend that the 1998 Finance Act should be amended to permit objects that are already conditionally exempt to remain exempt when they are inherited.

Recommendation 22: I recommend that all negotiations for conditionally exempt objects should be transferred to Resource, other than those handled by English Heritage.

Recommendation 23: I recommend that the interpretation of the 1998 Finance Act's requirement for 'reasonable access' should permit a more flexible arrangement for public access to conditionally exempt objects. In assessing 'reasonable access', the condition and nature of the object and, where applicable, the existing opening arrangements of the house, should be taken into account. Long-term loans to museums should be encouraged as a way of discharging access responsibilities.

Recommendation 24: I recommend that owners of future conditionally exempt objects should be obliged to give Resource three months notice of any intention to sell a conditionally exempt object and that the Reviewing Committee on the Export of Works of Art should let it be known that, in cases where the notification has not been given, it will normally recommend extending the initial period of deferral in the event of an application for an export licence by three months.

Recommendation 25: I recommend that Resource should seek ways of staging and financing temporary exhibitions of conditionally exempt objects in order to help owners meet the requirements of public access.

Acceptance of objects in lieu of taxes: extending the concession to all forms of tax

- 5.28 The Acceptance in Lieu arrangements have kept pre-eminent objects in this country and have made them accessible to large numbers of visitors. The in situ arrangements, whereby objects can remain in their houses of origin although owned by an administering museum, have made objects available to visitors in the regions. The arrangements are good value, both for the visiting public and for the owning museum, and should be retained.
- 5.29 Some respondents have argued for extending the right to submit an outstanding object for Acceptance in Lieu not just of inheritance tax liabilities but of all types of tax liability during an owner's lifetime. This proposal has many attractions. It would almost certainly lead to the offer of many outstanding objects to national and regional collections, which is the main aim of this review. There is one principal objection to it. It does little to encourage philanthropy. The gift would effectively cost the giver nothing. There would also be considerable knock-on effects, because it would be far and away the most generous tax concession to any form of charity. Other charities would quickly claim similar treatment. These objections make it difficult for me to recommend it.
- 5.30 There is a strong case for extending the provisions of Acceptance in Lieu to other tax liabilities of a deceased estate, including capital gains tax and income tax. There seems little logic in confining the provisions only to inheritance tax. Extending it to other taxes due could be beneficial to museums in that it might reduce the number of 'hybrid' deals, i.e. those deals in which the museum has to provide funds because the value of the object exceeds the liability to inheritance tax. Extending Acceptance in Lieu is likely to attract the executors and beneficiaries of people who own pre-eminent objects, the chief target of this review.
- 5.31 Since objects cannot be subdivided executors should be permitted to carry forward into future tax years any excess tax liability not written off in the year of acceptance. This provision will only suit those estates that take some time to wind up.
- 5.32 This measure to extend Acceptance in Lieu has other advantages. It is simple to understand. It requires no new administration because the administration already exists in Resource. It builds on existing practice and existing respected valuation procedures. This is an important point, because tax breaks in other countries have led to abuses based on less robust valuation procedures.

Recommendation 26: I recommend that the Acceptance in Lieu provisions should be extended to all types of tax liabilities due on a deceased estate, however long it takes to wind the estate up.

Acceptance of objects in lieu of taxes: other changes to acceptance in lieu arrangements

- 5.33 Several respondents have suggested increasing the *douceur* on Acceptance in Lieu deals, largely on the grounds that the lower rate of inheritance tax (now 40 per cent, reduced from a maximum of 60 per cent in 1988) makes the *douceur* less of an inducement to forego the temptations of the saleroom. But 25 per cent of the inheritance tax and capital gains tax is still an inducement, and no-one has been able to assure me that, say, doubling it would have a substantial effect on the number of offers. The value of the arrangement is the settling of tax liabilities without dispensing cash.

Increasing the *douceur* would also have the effect, in the case of 'hybrid' deals (in which, because the value of the offered object exceeds the tax liability, the museum has to finance part of the cost, see Annex I), of increasing the cost to the museum (see Recommendation 30).

- 5.34 There is a further change to the Acceptance in Lieu system that would, I believe, reduce the risk of sales of outstanding objects after the owner's death. I have been told that some owners are anxious to settle their affairs before they die, and that the destination of their chattels, especially works of art, concerns them deeply. As things are at present there is never a guarantee, unless it is a condition of the owner's will, that the best objects in a collection will not go to auction and be lost abroad. If an owner was able to settle potential inheritance tax liabilities before death, it would reduce the risk of sale. It would enable the owner to offer an object, at current value, in exchange for promised tax relief on his or her estate after death, during the owner's lifetime. The ownership of the object would be passed, often in accordance with the owner's wishes but in any case after negotiation with the owner, to a museum or gallery. The tax relief would be available to the executors of the owner's estate to surrender in lieu of inheritance tax and other taxes if my earlier recommendation is accepted.
- 5.35 I see no reason why, if the owning museum is agreeable, the object should not remain in the ex-owner's home or other premises if the circumstances are appropriate.
- 5.36 The negotiations for *in situ* arrangements need to be simplified. Many respondents have complained that they are unnecessarily complicated and that they take much too long to agree. There are particular criticisms of the involvement in the negotiating process of the Department for Culture, Media and Sport and the delays that this appears to cause. Some have said that the processes positively put them off making offers. There are I believe two reforms that would help. The first would be an acceptable model agreement that would serve as the norm in any *in situ* arrangement. The Department for Culture, Media and Sport's current model has not met with total acclamation either from owners or from lawyers representing them. There is no reason why a model agreement should not be suitable for most cases. Work should continue to establish a workable model agreement, while accepting in certain rare cases that there could be acceptable arguments for varying it.
- 5.37 The second reform concerns the processes of negotiation. I have argued above (see para 5.24) for the transfer of the negotiations and administration of *in situ* arrangements to Resource. Apart from the advantages argued earlier, this will have the advantage of simplifying negotiations. At present the Department for Culture, Media and Sport involves itself, and the services of Treasury Solicitors, in Acceptance in Lieu *in situ* negotiations on the grounds that the interests of taxpayers should be protected. Each agreement is signed off by the Secretary of State. The result of this is that each negotiation becomes a tripartite affair, with resultant legal arguments, correspondence, and delays. I cannot see why the Department needs to be involved at all. The agreement should be between the museum that will own the object and the owner of the house. Checking that it conforms with the standard requirements of the model agreement could be the task of Resource as the administrator of the scheme. The involvement of the Secretary of State seems an unnecessary burden. Ministers do not sign off individual grants from English Heritage, which are also derived from taxpayers.

5.38 Respondents have drawn attention to a number of other procedural difficulties that act to deter owners from offering objects under the Acceptance in Lieu scheme. These comments centre on the role of the Inland Revenue in ruling how these arrangements should be applied. There has not been time during this review to grapple with all these detailed comments, some of which could be of great importance in helping to reduce the risk of sales of pre-eminent objects on the open market. The formation of a single body to handle the negotiations under all the schemes (see Recommendation 15¹) is likely to solve some of these difficulties and iron out some of the inconsistencies. It should be one of the first tasks of the proposed single body. The Department for Culture, Media and Sport's model agreement for *in situ* arrangements could be part of the same study.

Recommendation 27: I recommend that owners of pre-eminent objects should be able to submit them (with the benefit of the *douceur*) during their lifetimes for Acceptance in Lieu against tax on their future estate, the objects passing immediately to a Schedule 3 body or a registered museum and the tax relief being available to the owners' executors for the settlement of inheritance tax and other taxes due on the estate. The objects could remain with their ex-owners by agreement with the owning Schedule 3 body or museum.

Recommendation 28: I recommend that responsibility for the negotiation and agreement of all *in situ* arrangements should lie with the recipient museums under the supervision of Resource, that the agreements should be based on a model agreement, and that the agreements should be signed off by Resource.

Recommendation 29: I recommend that the arrangements for access to objects allocated *in situ* should be based on the same flexible arrangements recommended above for conditionally exempt objects (see Recommendation 23).

Recommendation 30: I recommend that there should be a study of the Inland Revenue's rules for offers in lieu and private treaty sales, and of the Department for Culture, Media and Sport's model agreement for *in situ* arrangements, with a view to achieving consistency and reducing the risks of sales of objects on the open market. The study should be carried out by Resource, in consultation with the Inland Revenue, the Department for Culture, Media and Sport and representatives of owners following the implementation of the recommendation to combine within Resource the various programmes discussed in the report (see Recommendation 15).

¹ Recommendation 15: I recommend that the administration of the Export Licensing Unit and the Export Licence Review system (see pp.39-40), of the evaluation of chattels in arrangements for conditional exemption, of negotiations for conditional exemption and subsequent surveillance, of the Acceptance in Lieu system, of *in situ* arrangements under the Acceptance in Lieu system, of the Government Indemnity Scheme and of any system of gifts in kind as recommended in this review (see Recommendations 27-30) should be undertaken by Resource.

Private Treaty sales

- 5.39 Sales of pre-eminent objects to museums and galleries by private treaty are encouraged by the application of the *douceur*. The buying museum gains the advantage of paying only the net price after the calculation of the seller's tax liability, plus 25 per cent of the buyer's tax liability. The seller gains the advantage of receiving a price that includes this uplift of 25 per cent of the tax liability. No tax is paid. There have been some substantial sales to museums by private treaty and respondents have praised the system.
- 5.40 The value of the *douceur* has fallen in line with inheritance tax rates and the indexing and tapering of capital gains tax. Since we want to encourage sales to museums rather than sales on the open market, there is a case for increasing the *douceur* for these transactions so that the seller receives a higher price. But if the *douceur* were to be increased the buying museum would have to pay more. That defeats the case for raising the *douceur*.
- 5.41 Corporations own a quantity of historic material, some of which could well be judged to be of pre-eminent importance, not least archives. It would be logical to extend the *douceur* arrangements to corporations
- 5.42 There is one anomaly concerning the *douceur* that I find curious. The *douceur* was introduced as a means of tempting owners to sell to British museums and galleries by private treaty rather than sell on the open market. It seems wholly illogical that a seller should receive the benefit of the *douceur* when he has already agreed to sell elsewhere and then later, following an export deferral, sells to a British institution.
- 5.43 Respondents have mentioned that whereas the seller of an object to a private buyer can deduct the costs of sale from the gross price received when calculating liability to capital gains tax, this is not done for the notional capital gains tax calculation which forms part of the *douceur* arrangement. It is not clear why not. I can see that the costs may need to be scrutinised to ensure that they do not exceed those that would have been spent on a taxable sale, but this is not an insoluble problem. The present rule could put some owners off private treaty sales.

Recommendation 31: I recommend that the *douceur* arrangements should be extended to private treaty sales by corporations.

Recommendation 32: I recommend that the *douceur* should not be available to the owner of an export-deferred object who has not previously offered it for sale by private treaty to a Schedule 3 body, and that if the object is acquired after deferral the buying Schedule 3 body or registered museum should pay the net price after deducting the calculated tax liability.

Recommendation 33: I recommend that the costs incurred on the sale of a pre-eminent object to a Schedule 3 body or registered museum by private treaty should in principle be taken into account in operating the *douceur* arrangement for such sales, and that Resource should develop detailed rules for this as part of a study I have recommended they should undertake.

Gifts of pre-eminent objects

- 5.44 The extension of the Acceptance in Lieu arrangements to other tax liabilities stands a good chance of tempting executors to offer objects to museums rather than risking the uncertainties of the market. It does not offer any inducement to people who might want to give or promise objects to museums during their lifetimes. There is evidence to suggest that there are potential donors who would make gifts if there were tax inducements. Some would like to keep the objects in their homes, subject to certain conditions, until death or some other forward date.
- 5.45 It is a matter of fine judgement (which in this case probably means guesswork) to determine the degree of inducement likely to lead to success. Potential donors are diverse. There are very rich people whose affairs are so organised that they probably do not pay UK tax. Their tax domicile is overseas. There are owners who possess fine houses, land and outstanding collections but tend to be short of cash. There are owners who own the collections but not the houses in which the collections are housed. There are less prosperous, but still well off, people with high salaries or substantial investments, some of whom collect objects. There are less well off people who might donate lesser sums but may be unlikely to have pre-eminent objects to give. Collectively these are all potential donors, but their tax circumstances are widely different. It is not easy to devise a single tax inducement that will attract them all, bearing in mind that any inducement needs to be simple and understandable.
- 5.46 Our studies, and discussions with respondents including potential donors, have led me to believe that the most likely inducement to attract donors would be the ability to offset the gross value of a gift against income before the assessment of tax. Any liability to capital gains tax and inheritance tax would be cancelled. In essence this proposal parallels the inducements offered to givers of stocks and shares to registered charities. But works of art are different from shares. They cannot be cut in pieces to enable the tax benefit to accrue in successive years. The scheme therefore should make provision for the value of the object to be set against taxable income in instalments, but always (for the sake of simplicity) on the basis of the value at the outset and not, as in the US on the basis of revaluations each year.
- 5.47 In theory the arrangement could also be applied to a gift of cash to a Schedule 3 body or registered museum for the explicit purpose of buying a particular object or objects. But a donor can already give cash under Gift Aid. The Gift Aid arrangements have greatly benefited museums and galleries. In the view of some respondents it is unfortunate that the taxpayer does not receive the full benefit of payments under gift-aid, because at the top rate of tax 22 per cent goes to the charity and only 18 per cent to the taxpayer. They believe that donors under Gift Aid would be more generous if they received the full benefit of the tax concession. But it would be impossible to introduce a special form of cash Gift Aid for one class of charitable giving without changing Gift Aid generally. That would be beyond the scope of this review and would need research into the attitudes of donors.
- 5.48 Meanwhile, under the scheme that I am proposing, it will be possible for donors, acting singly or together, to buy works of art that meet the criteria of pre-eminence, and donate them to museums and to receive the tax reliefs involved in making the gifts.

5.49 The scheme for gifts of objects should be modelled on the quality criteria and valuation arrangements for acceptance of objects in lieu of inheritance tax and administered by Resource.

Recommendation 34: I recommend that donors, acting singly or together, of pre-eminent objects to Schedule 3 bodies and registered museums should be able to offset the gross value of the gift against income before liability to income tax, eliminating any liability to inheritance tax and capital gains tax on disposal of the objects, and should be able to allocate the value in instalments against gross income over successive tax years.

Recommendation 35: I recommend that the system for these gifts should be based on the criteria of quality applied in the present Acceptance in Lieu system.

Recommendation 36: I recommend that the evaluation and eligibility of gifts under this scheme should be administered by Resource.

Trusts and Corporations

5.50 Many great collections are held in trusts. I have wondered whether special arrangements should be considered for trusts, but I am against introducing complicated provisions. I have been assured by leading lawyers during the process of consultation that the proposals for extending Acceptance in Lieu to other taxes and for gifts will be effective for trusts, most of which have income and other tax liabilities, and that there is no advantage in considering something different for them.

5.51 Similar arguments apply to corporations. Tax relief should be available to corporations gifting pre-eminent objects or archives to the nation.

5.52 The risks to important business archives are particularly acute. Many companies conserve their archives professionally and make them available to public access on request. Other companies are more careless about these important historical records. There is a case for corporation tax relief for the care and conservation of business archives, or at least for the costs of providing access to them and of any educational service based on them.

Recommendation 37: I recommend that corporations should be permitted to offset the gross value of gifts of preeminent objects against income before liability to Corporation Tax.

Recommendation 38: I recommend that this scheme should be administered by Resource.

Recommendation 39: I recommend that the Inland Revenue should issue a statement of practice making it clear that companies can include the care and conservation of business archives, and the costs of providing access to them and of any educational service based on them in their costs before the calculation of corporation tax.

Appendix L

Further reading

The Export of Works of Art etc. Report of a Committee appointed by the Chancellor of the Exchequer (HMSO, 1952)

Export Licensing for Cultural Goods: Procedures and Guidance for Exporters of Works of Art and other Cultural Goods (Museums, Libraries and Archives Council, 2005)

Import, Export and Customs Powers (Defence) Act 1939 (2 & 3 Geo. 6 Ch. 69) (as amended)

The Export of Objects of Cultural Interest (Control) Order 2003 (SI 2003 No. 2759)

Council Regulation (EEC) No 3911/92 of 9 December 1992 on the export of cultural goods

Quinquennial Review of the Reviewing Committee on the Export of Works of Art (DCMS, December 2003)

Response to the Quinquennial Review of the Reviewing Committee on the Export of Works of Art (DCMS, December 2004)

Goodison Review – Securing the Best for our Museums: Private Giving and Government Support (HM Treasury, January 2004)

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Cover:

An extract from an illuminated manuscript known as the Macclesfield Psalter.

The volume was produced in East Anglia, possibly at Gorleston, in about 1320-30.

The Psalter, which contains 225 vellum leaves, includes some of the most technically accomplished and best preserved paintings of its period. It was acquired by the Fitzwilliam Museum, Cambridge.

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