

**SECTION XXI**  
**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**CHAPTER 97**

*Works of art, collectors' pieces and antiques*

**NOTES :**

1. This Chapter does not cover :

(a) unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 4907;

(b) theatrical scenery, studio back-cloths and the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or

(c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).

\*2. Heading 9701 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

3. For the purposes of heading 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white, or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

4. Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

5. (A) Subject to \*Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.

(B) Heading 9706 does not apply to articles of the preceding headings of this Chapter.

6. Frames around paintings, drawings, pastels, collages or similarly decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of kind or of a value normal to the articles referred to in this Note are to be classified separately.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

<b>*9701</b>	<b>PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER</b>
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(1)	(2)	(3)	(4)	(5)
	<b>THAN DRAWINGS OF HEADING 4906 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES, MOSAICS AND SIMILAR DECORATIVE PLAQUES</b>			
	- <i>Of an age exceeding 100 years:</i>			
9701 21 00	-- Paintings, drawings and pastels	u	10%	-
9701 22 00	-- Mosaics	u	10%	-
9701 29 00	-- Other	u	10%	-
	- <i>Other:</i>			
9701 91 00	-- Paintings, drawings and pastels	u	10%	-
9701 92 00	-- Mosaics	u	10%	-
9701 99 00	-- Other	u	10%	-
<b>*9702</b>	<b>ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS</b>			
9702 10 00	- Of an age exceeding 100 years	u	10%	-
9702 90 00	- Other	u	10%	-
<b>*9703</b>	<b>ORIGINAL SCULPTURE AND STATUARY, IN ANY MATERIAL</b>			
	- <i>Of an age exceeding 100 years:</i>			
9703 10	---			
9703 10 10	--- Of metal	u	10%	-
9703 10 20	--- Of stone	u	10%	-
9703 10 90	--- Other	u	10%	-
9703 90	- <i>Other:</i>			
9703 90 10	--- Of metal	u	10%	-
9703 90 20	--- Of stone			
9703 90 90	--- Other	u	10%	-
<b>9704</b>	<b>POSTAGE OR REVENUE STAMPS, STAMP-POST MARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED , OTHER THAN THOSE OF HEADING 4907</b>			
9704 00	- <i>Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907 :</i>			
9704 00 10	--- Used postal stamp	kg.	Free	-
9704 00 20	--- Used or unused first-day covers for philatelists	kg.	Free	-
9704 00 90	--- Other	kg.	Free	-
<b>*9705</b>	<b>COLLECTIONS AND COLLECTORS' PIECES OF ARCHAEOLOGICAL, ETHNOGRAPHIC, HISTORICAL,</b>			

**ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL,  
\*\*PALEONTOLOGICAL OR NUMISMATIC  
INTEREST**

9705 10 00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	u	10%	-
	- <i>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:</i>			
9705 21 00	-- Human specimens and parts thereof	u	10%	-
9705 22 00	-- Extinct or endangered species and parts thereof	u	10%	-
9705 29 00	-- Other	u	10%	-
	- <i>Collections and collectors' pieces of numismatic interest:</i>			
9705 31 00	-- Of an age exceeding 100 years	u	10%	-
9705 39 00	-- Other	u	10%	-
<b>*9706</b>	<b>ANTIQUES OF AN AGE EXCEEDING 100 YEARS</b>			
9706 10 00	- Of an age exceeding 250 years	u	10%	-
9706 90 00	- Other	u	10%	-

