

**SECTION 21
WORKS OF ART, COLLECTORS PIECES AND ANTIQUES**

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

subdivisions
CHAPTER 97 - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

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Notes.

1.-This Chapter does not cover :

(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or

(c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2.-For the purposes of heading 97.02, 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.

3.-Heading 97.03 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.

4.-(a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(b) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

5.-Frames around paintings, drawings, pastels, collages or similar 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 a kind or of a value normal to the articles referred to in this Note are to be classified separately.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
97.01	Paintings, drawings, pastels, collages, etc, done entirely by hand					
9701.1000.00	Paintings, drawings and pastels	U	20	5		
9701.9000.00	.		20	5		
97.02	Original engravings, prints and lithographs					
9702.0000.00	.	U	20	5		
97.03	Original sculptures and statuary, in any material					
9703.0000.00	.	U	20	5		
97.04	Collectors' postage or revenue stamps..., first-day covers, etc					
9704.0000.00	...and the like, not of heading 49.07.		20	5		
97.05	Collections and collector's pieces of zoological... interest					
9705.0000.00	Collections and collectors' pieces of zoological, botanical, mineralogical		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
97.06 9706.0000.00	Antiques of an age exceeding 100 years		20	5		