

97.05 - Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.

These articles are very often of little intrinsic value but derive their interest from their rarity, their grouping or their presentation. The heading includes :

(A) Collections and collectors' pieces of zoological, botanical, mineralogical or anatomical interest, such as :

- (1) Dead animals of any species, preserved dry or in liquid; stuffed animals for collections.
- (2) Blown or sucked eggs; insects in boxes, frames, etc. (**other than** mounted articles constituting imitation jewellery or trinkets); empty shells, **other than** those of a kind suitable for industrial use.
- (3) Seeds or plants, dried or preserved in liquid; herbariums.
- (4) Specimens of minerals (**not being** precious or semi-precious stones falling in **Chapter 71**); specimens of petrification.
- (5) Osteological specimens (skeletons, skulls, bones).
- (6) Anatomical and pathological specimens.

(B) Collections and collectors' pieces of historical, ethnographic, palaeontological or archaeological interest, for example :

- (1) Articles being the material remains of human activity suitable for the study of the activities of earlier generations, such as : mummies, sarcophagi, weapons, objects of worship, articles of apparel, articles which have belonged to famous persons.
- (2) Articles having a bearing on the study of the activities, manners, customs and characteristics of contemporary primitive peoples, for example, tools, weapons or objects of worship.
- (3) Geological specimens for the study of fossils (extinct organisms which have left their remains or imprints in geological strata), whether animal or vegetable.

(C) Collections and collectors' pieces of numismatic interest.

These are coins, banknotes which are no longer legal tender, other than those of heading 49.07, and medals presented as collections or as separate pieces; in the latter case, each consignment usually contains only a few examples of any one coin or medal, and these are classified here **only if** clearly intended for a collection.

The heading **excludes** coins and medals not regarded as collectors' pieces nor forming a collection of numismatic interest (e.g., large consignments of any one coin or medal); these generally fall in **Chapter 71**, but any such "coins" and "medals" so battered or bent that they are fit only for remelting, etc. are *prima facie* classifiable in the **headings for scrap and waste metal**.

Coins which are legal tender in the country of issue fall in **heading 71.18** even if they are put up for general sale in presentation cases.

97.05

Coins or medals mounted as jewellery are **excluded** (Chapter 71 or heading 97.06).

Banknotes which are no longer legal tender, and which are not regarded as collectors' pieces nor as forming a collection, are classified in **heading 49.07**.

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Goods produced as a commercial undertaking to commemorate, celebrate, illustrate or depict an event or any other matter, whether or not production is limited in quantity or circulation, **do not fall** in this heading as collections or collectors' pieces of historical or numismatic interest unless the goods themselves have subsequently attained that interest by reason of their age or rarity.