

**96.01 - Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**

9601.10 - Worked ivory and articles of ivory

9601.90 - Other

This heading relates to worked animal materials (**other than** those referred to in heading 96.02). These materials are mainly worked by carving or cutting. Most of them may also be moulded.

For the purposes of this heading, the expression "worked" refers to materials which have undergone processes extending beyond the simple preparations permitted in the heading for the raw material in question (see the Explanatory Notes to headings 05.05 to 05.08). The heading therefore covers pieces of ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl, etc., in the form of sheets, plates, rods, etc., cut to shape (including square or rectangular) or polished or otherwise worked by grinding, drilling, milling, turning, etc. However, pieces which are identifiable as parts of articles are **excluded** from this heading if such parts are covered by another heading of the Nomenclature. Thus, piano-key plates and plates for insertion in butts of firearms fall in headings 92.09 and 93.05 respectively. However, worked materials not identifiable as parts of articles remain classified in this heading (e.g., simple discs, plates or strips for inlaying, etc., or for subsequent use in the manufacture of piano-keys).

**Provided** they are worked or in the form of articles, the heading includes the following :

- (I) Ivory. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory (see Note 3 to Chapter 5).
- (II) Bone, the hard solid parts of the bodies of many animals, worked almost solely by cutting.
- (III) Tortoise-shell, obtained almost exclusively from turtles. Tortoise-shell, which is yellowish, brownish or black in colour, is very malleable and becomes highly ductile when heated; when cooled it retains the shape given to it.
- (IV) Horn and antlers, obtained from the foreheads of ruminants. (Horn-cores are not used as carving or moulding materials but almost exclusively in the manufacture of gelatin.)
- (V) Natural coral (i.e., the calcareous skeletons of marine polyps) and agglomerated coral.
- (VI) Mother-of-pearl, the lustrous, iridescent nacreous lining of certain shells; its surface appears to be undulated although, in fact, it is perfectly smooth.
- (VII) Hooves, nails, claws and beaks.
- (VIII) Bone and similar materials obtained from marine mammals.
- (IX) Quills of feathers.
- (X) Shells of crustaceans and molluscs.

## 96.01

The heading covers :

### (A) Worked animal carving materials.

The carving materials mentioned in the heading are classified here **provided** they have undergone processes extending **beyond** cleaning or scraping, simple sawing to remove useless parts, cutting (sometimes followed by rough planing) and, in some cases, bleaching, flattening, trimming or splitting.

Thus, tortoise-shell is **excluded** if it has not undergone processes extending beyond the straightening and surface-levelling of scales (this last operation is exceptional since unworked tortoise-shell is almost always presented in sheets of uneven thickness and with curved surfaces) (see the Explanatory Note to **heading 05.07**, Part (B)). The heading similarly **excludes** coral from which only the outer crust has been removed (**heading 05.08**).

Also included are moulded products, of any shape, made from tortoise-shell scales, plates or claws, or from reconstituted materials obtained from powder or waste of any of the carving materials of the heading.

One of the properties of tortoise-shell is that it can be joined together by heating without the use of any special binder; advantage is taken of this property to obtain comparatively thick plates by uniting thin scales in layers, and to make articles. A characteristic of horn is that it becomes soft when heated and can then be flattened or reduced to a pasty consistency; it can, therefore, be worked by moulding in the same manner as tortoise-shell.

Polished or unpolished discs not having the character of button blanks (see the Explanatory Note to **heading 96.06**) and Jerusalem pearls, (i.e., irregular mother-of-pearl beads, simply pierced, but **not** polished, graded or further worked) remain classified in this heading even if temporarily strung.

### (B) Articles of animal carving materials of the heading.

This group includes :

- (1) Cigar or cigarette cases, snuff-boxes, powder-boxes, buckles, clasps, lipstick cases.
- (2) Handles or mountings for brushes, presented separately.
- (3) Boxes of various kinds, cachou boxes, protective covers for watches.
- (4) Handles for tools, knives, forks, razors, etc., of Chapter 82, presented separately.
- (5) Paper-knives, letter-openers, book-markers.
- (6) Frames for pictures, paintings, etc.
- (7) Book-covers.
- (8) Articles of religious use.
- (9) Crochet hooks and knitting needles.

- (10) Small ornamental articles (e.g., trinkets, carved articles **other than** those of heading 97.03).
- (11) Shoe horns.
- (12) Tableware such as knife-rests, small spoons and serviette rings.
- (13) Ornamental mounted horns and antlers (trophies, etc.).
- (14) Cameos and intaglios **other than** those constituting articles of jewellery.

The heading also includes articles made from special shells, and articles (e.g., tooth-picks and special tips for cigars) made from quills of feathers. However, the heading **excludes** quills simply cut to length and not further worked (heading 05.05) and quills prepared for use as fishing floats (heading 95.07).

Articles overlaid or inlaid with animal carving materials are classified in this heading, **provided** the overlaying or inlaying forms the main characteristic of the finished article. This may be so in the case of wooden boxes, caskets, etc., overlaid or inlaid with, e.g., ivory, bone, tortoise-shell or horn.

This heading also **excludes** :

- (a) Articles of **Chapter 66** (e.g., parts of umbrellas, sunshades, walking-sticks, etc., for example, handles, stems and tips).
- (b) Framed glass mirrors (heading 70.09).
- (c) Articles of animal carving materials, composed partly of precious metal or metal clad with precious metal, or of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) (**Chapter 71**). **Nevertheless** such articles **remain** classified in this heading when the natural or cultured pearls, precious or semi-precious stones (natural synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents (e.g., monograms, initials, ferrules, rims, etc.).
- (d) Articles of imitation jewellery (heading 71.17).
- (e) Cutlery or other articles of **Chapter 82** with handles or other parts of carving or moulding materials; **however**, such handles and other parts, when presented separately, **remain** classified in this heading.
- (f) Articles of **Chapter 90** (e.g., binoculars; also frames and mountings, and parts of frames and mountings, for spectacles, pince-nez, lorgnettes, goggles and the like).
- (g) Articles of **Chapter 91** (e.g., watch and clock cases). Protective covers for watches **remain**, however, classified in this heading.
- (h) Articles of **Chapter 92**, e.g., musical instruments and parts thereof (hunting horns, piano or accordion keys, pegs, bridges, etc.).
- (ij) Articles of **Chapter 93** (e.g., parts of arms).
- (k) Articles of **Chapter 94** (e.g., furniture, lamp and lighting fittings).
- (l) Articles of **Chapter 95** (toys, games, sports requisites).
- (m) Articles of headings 96.03 (e.g., brooms and brushes) and 96.04. Brush handles or mountings, when presented separately **remain**, however, classified in this heading.

**96.01**

- (n) Articles of headings **96.05, 96.06, 96.08, 96.11 or 96.13 to 96.16** (e.g., buttons and button blanks; fountain pens, pen-holders, etc.; smoking pipes, and pipe bowls, stems and other parts of pipes; cigar and cigarette holders and parts thereof; combs).
- (o) Articles of **Chapter 97** (e.g., original sculptures and statuary; collectors' pieces of zoological interest).