

97.01 - Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.

- Of an age exceeding 100 years :

9701.21 - - Paintings, drawings and pastels

9701.22 - - Mosaics

9701.29 - - Other

- Other :

9701.91 - - Paintings, drawings and pastels

9701.92 - - Mosaics

9701.99 - - Other

(A) PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND OTHER THAN HAND-PAINTED OR HAND- DECORATED MANUFACTURED ARTICLES

This group covers paintings, drawings and pastels (whether ancient or modern), executed entirely by hand. These works may take the form of oil paintings, wax paintings, tempera paintings, acrylic paintings, water-colours, gouache paintings, pastels, miniatures, illuminated manuscripts, pencil drawings (including Conté drawings), charcoal or pen drawings, etc., executed on any material.

As these works must be executed entirely by hand, articles obtained wholly or partly by any other process are excluded, for example, paintings, whether or not on canvas, obtained by photomechanical processes; paintings executed by hand on an outline or on a drawing obtained by ordinary engraving or

printing processes; so-called “authentic copies” of paintings, obtained by means of a number of masks or stencils, even if these copies are certified authentic by the artist.

However, copies of paintings remain in this group irrespective of their artistic value, if they are executed entirely by hand.

This group also excludes :

(a) Plans and drawings, for industrial, architectural or engineering purposes, being originals drawn by hand (heading 49.06).

(b) Designs or drawings for fashion models, jewellery, wallpaper, fabrics, furniture, etc., being originals drawn by hand (heading 49.06).

(c) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07 or 97.06).

(d) Hand-decorated manufactured articles such as wall coverings consisting of hand-painted woven fabrics, holiday souvenirs, boxes and caskets, ceramic wares (plates, dishes, vases, etc.), these are classified under their own appropriate headings.

(B) COLLAGES, MOSAICS AND SIMILAR DECORATIVE PLAQUES

This group covers collages and similar decorative plaques, consisting of bits and pieces of various animal, vegetable or other materials, assembled so as to form a picture or decorative design or motif and glued or otherwise mounted on a backing, e.g., of wood, paper or textile material. The backing may be plain or it may be hand-painted or imprinted with decorative or pictorial elements which form part of the overall design. Collages range in quality from articles cheaply produced in quantity for sale as souvenirs up to products which require a high degree of craftsmanship and which may be genuine works of art.

For the purpose of this group, the term “similar decorative plaques” does not include articles consisting of a single piece of material, even if mounted or glued on a backing, which are more specifically covered by other headings of the Nomenclature such as “ornaments” of plastics, of wood, of base metal, etc. Such articles are classified in their appropriate headings (headings 44.20, 83.06, etc.).

The mosaics of this group are executed by hand, giving them a unique and non-reproducible character. They are made by juxtaposing small pieces of various materials (known as “tesserae”) which together form a composition featuring figures, motifs or geometric patterns. Mosaics consist of pieces of hard stones, terracotta, ceramics, marble, enamels, coloured glass or wood, of different colours.

Mosaics remain classified in heading 97.01 regardless of when they were made, provided they are not of a commercial character, e.g. mass-produced reproductions, casts or works of conventional craftsmanship, as described in Note 2 to this Chapter.

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Frames around paintings, drawings, pastels, collages or similar decorative plaques are to be classified with those articles in this heading, only if they are of a kind and of a value normal to those articles; in other cases, the frames are to be classified separately in their appropriate headings as articles of wood, metal, etc. (see Note 6 to this Chapter).