

97.04

97.04 - Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.

This heading covers the following products used or unused, **other than** those of heading 49.07 :

- (A) **Postage stamps of all kinds**, i.e., the stamps of the kind normally used for affixing to correspondence or postal packages; "postage due" stamps, etc.
- (B) **Revenue stamps of all kinds**, i.e., receipt stamps, registration stamps, circulation permit stamps, consular stamps, stamped revenue bands, etc.
- (C) **Stamp-postmarks**, i.e., letters bearing a postmark, but no postage stamps, used before the introduction of postage stamps.
- (D) **Postage stamps stuck on envelopes or cards**, including "*first-day covers*", which are envelopes, usually marked "first-day", bearing a postage stamp (or a set of postage stamps) postmarked with its date of issue, and "*maximum cards*". The latter are cards bearing a postage stamp and a reproduction of the stamp's design. The postage stamp is cancelled with an ordinary or special date-stamp showing the place associated with the design and the date of issue.
- (E) **Postal stationery (stamped paper)**, i.e., franked envelopes, letter-cards, postcards, newspaper wrappers, etc.

The articles of this heading may be presented in bulk (separate stamps, date-stamped corners, complete sheets), or in collections. Albums containing collections of such articles are treated as forming part of the collections **provided** they are of a value normal to the collection.

The heading **excludes** :

- (a) Maximum cards and first-day covers (whether or not illustrated) not bearing postage stamps (**heading 48.17 or Chapter 49**).
- (b) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country in which they have, or will have, a recognised face value (**heading 49.07**).
- (c) Vouchers in the form of "savings stamps" issued by private or commercial bodies to customers, and stamps sometimes issued by retailers to their customers as a rebate on purchases (**heading 49.11**).