

## Chapter 97

### **Works of art, collectors' pieces and antiques**

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.- Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

3.- 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.

4.- 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.

5.- (A) Subject to Notes 1 to 4 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.

6.- 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.

## GENERAL

This Chapter covers :

(A) Certain works of art : paintings, drawings and pastels, executed entirely by hand, and collages, mosaics and similar decorative plaques (heading 97.01); original engravings, prints and lithographs (heading 97.02); original sculptures and statuary (heading 97.03).

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

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

(D) Antiques of an age exceeding 100 years (heading 97.06).

Articles of this Chapter may include articles of cultural significance that are subject to export or import restrictions.

It should, however, be noted that such articles are classified in other Chapters of the Nomenclature if they do not comply with the conditions arising from the terms of the Notes or headings of this Chapter.

Articles of a kind described in headings 97.01 to 97.05 remain classified in those headings even if they are of an age exceeding 100 years.