# Section XXI Works of art, collectors' pieces and antiques

## Chapter 97 Works of Art, Collectors' Pieces and Antiques

### Chapter Notes

1. This chapter does not cover:

(a) unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 4907;

(b) theatrical scenery, studio back-cloths or the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or

(c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).

2. For the purposes of heading 9702, 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.

3. Heading 9703 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.

4. (A) Subject to Notes 1 to 3 above, articles of this chapter are to be classified in this chapter and not in any other chapter of the nomenclature.

(B) Heading 9706 does not apply to articles of the preceding headings of this chapter.

5. 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.

### Additional note

1. Heading 9705 includes collectors' motor vehicles of historical or ethnographic interest which are:

(a) in their original state, without substantial changes to the chassis, body, steering, braking, transmission or suspension system and engine. Repairing and restoring is allowed, and broken or worn-out parts, accessories and units can/have been replaced, provided that the vehicle is preserved and maintained in the historically correct condition. Modernised or modified vehicles are excluded;

(b) at least thirty years old;

(c) of a model or type which is no longer in production.

The requisite characteristics for inclusion in a collection being relatively rare, not being normally used for its original purpose, being the subject of special transactions outside of the normal trade in similar utility articles, and being of greater value are presumed to be fulfilled for vehicles which comply with the above three criteria.

This heading also includes, as collectors' vehicles:

motor vehicles, irrespective of their date of manufacture, which can be proved to have been used in the course of an historic event.

motor racing vehicles which can be proved to have been designed, built and used solely for competition and which have achieved significant sporting success at prestigious national or international events.

Parts and accessories for vehicles are classified in this heading, provided that they are original parts or accessories for collectors' vehicles, that they are at least thirty years old, and that they are no longer in production.

Replicas and reproductions are excluded, unless they fulfil the above three criteria.

| Classification | Description |
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| **9700** | **WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES** |
| **9701** | **Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques** |
| **9701 10 00 00** | **- Paintings, drawings and pastels** |
| **9701 90 00 00** | **- Other** |
| **9702** | **Original engravings, prints and lithographs** |
| **9702 00 00 10** | **- Wood in the form of logs or squared logs with simple process in the surface, carved or finely threaded or painted, does not have significant added-value and no significant change in shape** |
| **9702 00 00 90** | **- Other** |
| **9703 00 00 00** | **Original sculptures and statuary, in any material** |
| **9704 00 00 00** | **Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907** |
| **9705** | **Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest** |
| **9705 00 00 10** | **- Collectors’ pieces of wood** |
| **9705 00 00 20** | **- Collectors’ pieces of silver or gold** |
| **9705 00 00 30** | **- Collections and collectors' pieces of zoological, anatomical, historical, archaeological, palaeontological or ethnographic interest containing animal products** |
| **9705 00 00 90** | **- Other** |
| **9706 00 00 00** | **Antiques of an age exceeding 100 years** |