

**SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

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.

HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																		VAT (%)	
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06																					

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	and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques																					
	- Of an age exceeding 100 years:																					
9701.21.00	-- Paintings, drawings and pastels	unit	5	7.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
9701.22.00	-- Mosaics	unit	5	7.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
9701.29.00	-- Other	unit	5	7.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
	- Other																					
9701.91.00	-- Paintings, drawings and pastels	unit	5	7.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
9701.92.00	-- Mosaics	unit	5	7.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
9701.99.00	-- Other	unit	5	7.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
97.02	Original engravings, prints and lithographs																					
9702.10.00	- Of an age exceeding 100 years	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	10
9702.90.00	- Other	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	10
97.03	Original sculptures and statuary, in any material																					
9703.10.00	- Of an age exceeding 100 years	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
9703.90.00	- Other	unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like, used or unused, other than those of heading 49.07	unit	20	30	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
97.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical,																					

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	historical, archeological, paleontological, ethnographic or numismatic interest																					
9705.10.00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:																					
9705.21.00	- - Human specimens and parts thereof	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9705.22.00	- - Extinct or endangered species and parts thereof	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9705.29.00	-- Other	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Collections and collectors' pieces of numismatic interest:																					
9705.31.00	- - Of an age exceeding 100 years	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9705.39.00	-- Other	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9706.00.00	Antiques of an age exceeding 100 years																					
9706.10.00	- Of an age exceeding 250 years	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9706.90.00	- Other	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10