

# CUSTOMS TARIFF

## CURRENT STRUCTURE

## HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

### 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 current or new issue in the country to which they are destined (Chapter 49);

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (5907.00.00) except if they may be classified in 9706.00.00

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

2.- For the purposes of 9702.00.00, "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 the artist, but not including any mechanical or photomechanical process.

3.- 9703.00.00 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 this Schedule.

(b) 9706.00.00 does not apply to articles of the preceding headings of this Chapter.

Notes.

1.- This Chapter does not cover:

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

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (5907.00.00) except if they may be classified in 9706.00.00

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

2.- For the purposes of 9702.00.00, "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 the artist, but not including any mechanical or photomechanical process.

3.- 9703.00.00 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 this Schedule.

(b) 9706.00.00 does not apply to articles of the preceding headings of this Chapter.

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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.

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 Notes.**

1.- (a) Coins which are legal tender in the country of issue, including such coins in presentation cases, are not covered by 9705.00.00.

(b) Coins are not covered by 9705.00.00 as collections and collectors' pieces of numismatic interest unless presented as collections or as separate pieces clearly intended for a particular collection.

2.- Goods produced as a commercial undertaking to commemorate, celebrate, illustrate or depict an event or any other matter, whether or not production is limited in quantity or circulation, are not covered by 9705.00.00 as collections and collectors' pieces of historical or numismatic interest unless the goods themselves have subsequently attained that interest by reason of their age or rarity.

**Additional Notes.**

1.- (a) Coins which are legal tender in the country of issue, including such coins in presentation cases, are not covered by 9705.00.00.

(b) Coins are not covered by 9705.00.00 as collections and collectors' pieces of numismatic interest unless presented as collections or as separate pieces clearly intended for a particular collection.

2.- Goods produced as a commercial undertaking to commemorate, celebrate, illustrate or depict an event or any other matter, whether or not production is limited in quantity or circulation, are not covered by 9705.00.00 as collections and collectors' pieces of historical or numismatic interest unless the goods themselves have subsequently attained that interest by reason of their age or rarity.

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<u>9704.00.00</u>	<u>05</u>	<u>..</u>	<u>POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED, OR IF UNUSED NOT OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED</u>	9704.00.00	05	..	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF 4907