

**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 3 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 Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
<b>97.01</b>		<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.</b>																				
		- Of an age exceeding 100 years :																				
	9701.21	-- Paintings, drawings and pastels	u						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	
	9701.22	-- Mosaics	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	
	9701.29	-- Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	
		- Other :																				
	9701.91	-- Paintings, drawings and pastels	u						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG					Gen
	9701.92	--	Mosaics	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
	9701.99	--	Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
<b>97.02</b>			<b>Original engravings, prints and lithographs.</b>																		2.5%	
	9702.10	-	Of an age exceeding 100 years	u						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
	9702.90	-	Other	u						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
<b>97.03</b>			<b>Original sculptures and statuary, in any material.</b>																			
	9703.10	-	Of an age exceeding 100 years	u						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
	9703.90	-	Other	u						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
<b>97.04</b>	9704.00		<b>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.</b>	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			2.5%	
<b>97.05</b>			<b>Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest.</b>																			
	9705.10	-	Collections and collectors' pieces of archaeological, ethnographic, or historical interest	kg						Free	Free		5%	4.5%	Free	15%	18%	Ex			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG					Gen
		-	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :																			
	9705.21	--	Human specimens and parts thereof	kg					Free	Free		5%	4.5%	Free	15%	18%	Ex					2.5%
	9705.22	--	Extinct or endangered species and parts thereof	kg					Free	Free		5%	4.5%	Free	15%	18%	Ex					2.5%
	9705.29	--	Other	kg					Free	Free		5%	4.5%	Free	15%	18%	Ex					2.5%
		-	Collections and collectors' pieces of numismatic interest :																			2.5%
	9705.31	--	Of an age exceeding 100 years	kg					Free	Free		5%	4.5%	Free	15%	18%	Ex					2.5%
	9705.39	--	Other	kg					Free	Free		5%	4.5%	Free	15%	18%	Ex					2.5%
<b>97.06</b>			<b>Antiques of an age exceeding 100 years.</b>																			
	9706.10	-	Of an age exceeding 250 years	kg					Free	Free		5%	4.5%	Free	15%	18%	Ex					2.5%
	9706.90	-	Other	kg					Free	Free		5%	4.5%	Free	15%	18%	Ex					2.5%