

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

XXI
97-1

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 backdrops 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 semiprecious 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 color, 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.
4.
 - (a) Subject to notes 1 through 3 above, articles of this chapter are to be classified in this chapter and not in any other chapter of the tariff schedule.
 - (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 treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Additional U.S. Notes

1. Heading 9703 covers not only original sculpture made by the sculptor, but also the first 12 castings, replicas or reproductions made from a sculptor's original work or model, by the sculptor himself or by another artist, with or without a change in scale and whether or not the sculptor is alive at the time the castings, replicas or reproductions are completed.
2. Whenever an article is entered for sale under heading 9706, and thereafter determined to be not over 100 years of age, a duty of 6.6 percent ad valorem for articles subject to column 1-general treatment, a duty of 5.2 percent ad valorem for goods originating in the territory of Canada or a duty of 25 percent ad valorem for articles subject to column 2 treatment shall be assessed thereon in addition to any other duty or penalty imposed on such article under the tariff schedule.

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; all the foregoing framed or not framed:			
9701.10.00	00 1		Paintings, drawings and pastels.....	X.....	Free	Free
9701.90.00	00 4		Other.....	X.....	Free	Free
9702.00.00	00 2		Original engravings, prints and lithographs, framed or not framed.....	X.....	Free	Free
9703.00.00	00 1		Original sculptures and statuary, in any material..	X.....	Free	Free
9704.00.00	00 0		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....	X.....	Free	Free
9705.00.00			Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archeological, paleontological, ethnographic or numismatic interest.....		Free	Free
			Numismatic (collector's) coins:			
	30 3		Gold.....(gold content) g.			
	60 6		Other.....	X		
	90 0		Other.....	X		
9706.00.00			Antiques of an age exceeding one hundred years.....		Free	Free
	20 4		Silverware.....	X		
	40 0		Furniture.....	X		
	60 5		Other.....	X		