

## **2017 Tariff Classification – current at 31 December 2021**

**Please be aware that some pages have been superseded.**

**To check the current tariff classification and rate of customs duty that applies to your goods, please check the [Current Tariff Classification page](#) on the Australian Border Force website.**



**SECTION XXI**

**Works of art, collectors' pieces and antiques**

**CHAPTER 97**

**Works of art, collectors' pieces and antiques**

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- 9701 Paintings, drawings and pastels, executed entirely by hand, other than drawings of 4906.00.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques
- 9702 Original engravings, prints and lithographs
- 9703 Original sculptures and statuary, in any material
- 9704 Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used and unused, other than those of 4907
- 9705 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest
- 9706 Antiques of an age exceeding one hundred years
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**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; or
  - (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.
- 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.

**CUSTOMS TARIFF  
SCHEDULE 3**

**Section 21  
Chapter 97/2**

**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.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 21  
Chapter 97/3

(Schedule 4 follows)

R.4

Reference Number	Statistical Code/Unit		Goods	Rate #
<b>9701</b>			<b>PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF 4906.00.00 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES:</b>	
<b>9701.10.00</b>	<i>01</i>	<i>No</i>	<b>- Paintings, drawings and pastels</b>	<b>Free</b>
<b>9701.90.00</b>	<i>02</i>	<i>..</i>	<b>- Other</b>	<b>Free</b>
<b>9702.00.00</b>	<i>03</i>	<i>No</i>	<b>ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS</b>	<b>Free</b>
<b>9703.00.00</b>	<i>04</i>	<i>No</i>	<b>ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL</b>	<b>Free</b>
<b>9704.00.00</b>	<i>05</i>	<i>..</i>	<b>POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF 4907</b>	<b>Free</b>
<b>9705.00.00</b>	<i>08</i>	<i>..</i>	<b>COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST</b>	<b>Free</b>
<b>9706.00.00</b>	<i>07</i>	<i>No</i>	<b>ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS</b>	<b>Free</b>

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

