

SECTION XXI

Works of art, collectors' pieces and antiques

CHAPTER 97

Works of art, collectors' pieces and antiques

- ★ 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, mosaics and similar decorative plaques
 - 9702 Original engravings, prints and lithographs
 - ★ 9703 Original sculpture 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 archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest
 - ★ 9706 Antiques of an age exceeding 100 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; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (7101 to 7103).
- ★ 2.- 9701 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 9702, "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.
- ★ 4.- 9703 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 this Schedule.
- (B) 9706 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.

★ Notes 2, 3, 4 and 5 have been renumbered as Notes 3, 4, 5, and 6 respectively.

★ Operative 1/1/22

**CUSTOMS TARIFF
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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.
- (b) Coins are not covered by 9705 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 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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R.5

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 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, MOSAICS AND SIMILAR DECORATIVE PLAQUES:	
★ 9701.2		- Of an age exceeding 100 years:	
★ 9701.21.00	01 No	-- Paintings, drawings and pastels	Free
★ 9701.22.00	10 No	-- Mosaics	Free
★ 9701.29.00	90 No	-- Other	Free
★ 9701.9		- Other:	
★ 9701.91.00	01 No	-- Paintings, drawings and pastels	Free
★ 9701.92.00	10 No	-- Mosaics	Free
★ 9701.99.00	90 No	-- Other	Free
★ 9702		ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS:	
★ 9702.10.00	01 No	- Of an age exceeding 100 years	Free
★ 9702.90.00	90 No	- Other	Free
★ 9703		ORIGINAL SCULPTURE AND STATUARY, IN ANY MATERIAL:	
★ 9703.10.00	01 No	- Of an age exceeding 100 years	Free
★ 9703.90.00	90 No	- Other	Free
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	Free

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

★ Operative 1/1/22

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.

**CUSTOMS TARIFF
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Chapter 97/4

(Schedule 4 follows)

Reference Number	Statistical Code/Unit		Goods	Rate #
★ 9705			COLLECTIONS AND COLLECTORS' PIECES OF ARCHAEOLOGICAL, ETHNOGRAPHIC, HISTORICAL, ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, PALEONTOLOGICAL OR NUMISMATIC INTEREST:	
★ 9705.10.00	01	No	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	Free
★ 9705.2			- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:	
★ 9705.21.00	01	No	-- Human specimens and parts thereof	Free
★ 9705.22.00	10	No	-- Extinct or endangered species and parts thereof	Free
★ 9705.29.00	90	No	-- Other	Free
★ 9705.3			- Collections and collectors' pieces of numismatic interest:	
★ 9705.31.00	01	No	-- Of an age exceeding 100 years	Free
★ 9705.39.00	90	No	-- Other	Free
★ 9706			ANTIQUES OF AN AGE EXCEEDING 100 YEARS:	
★ 9706.10.00	01	No	- Of an age exceeding 250 years	Free
★ 9706.90.00	90	No	- Other	Free

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

★ Operative 1/1/22

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.