

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 heading 49.07;
 - b) Theatrical scenery, studio back-cloths and 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. 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.
3. 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.
- 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) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similarly 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 kind or of a value normal to the articles referred to in this Note are to be classified separately.

TARIFF ITEM	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2	3	4	5
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			
9701 10	- Paintings, drawings and pastels :			
9701 10 10	--- Madhubani paintings (on textiles)	-	30%	-

9701 10 20	--- Kalamkari paintings (on textiles)	-	30%	-	
9701 10 30	--- Rajasthani paintings (on textiles)	-	30%	-	
9701 10 90	--- Other	-	30%	-	
9701 90	- Other :				
9701 90 91	---- Domestic articles of wood (hand decorated)	-	30%	-	
9701 90 92	---- Restaurant decoration of plastics	-	30%	-	
9701 90 99	---- Other	-	30%	-	
9702 00 00	Original engravings, prints and lithographs	-	30%	-	
9703	Original sculptures and statuary, in any material				
9703 00 10	--- Original sculptures and statuary, in metal	-	30%	-	
9703 00 20	--- Original sculptures and statuary, in stone	-	30%	-	
9703 00 90	--- Original sculptures and statuary, in other materials	-	30%	-	
9704	Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907				
9704 00 10	--- Used postal stamp	-	Free	-	
9704 00 20	--- Used or unused first-day covers for philatelists	-	Free	-	
9704 00 90	--- Other	-	Free	-	
9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest				
9705 00 10	--- Stuffed animals and birds (taxidermy)	-	30%	-	
9705 00 90	--- Other	-	30%	-	

9706 00 00	Antiques of an age exceeding hundred years	-	30%	-
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