

Harmonized Tariff Schedule of the United States (2004)

Annotated for Statistical Reporting Purposes

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

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CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

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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 heading 4907;
 - (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, even if these articles are designed or created by artists.
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 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.

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, free of duty 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.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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	Paintings, drawings and pastels	X	Free		Free
9701.90.00	00	Other	X	Free		Free
9702.00.00	00	Original engravings, prints and lithographs, framed or not framed	X	Free		Free
9703.00.00	00	Original sculptures and statuary, in any material	X	Free		Free
9704.00.00	00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like, used or unused, other than those of heading 4907	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	Gold	Au g			
	60	Other	X			
	90	Other	X			
9706.00.00		Antiques of an age exceeding one hundred years		Free		Free
	20	Silverware	X			
	40	Furniture	X			
	60	Other	X			