CUSTOMS TARIFF ACT 1975

Chapter 97 - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUESÃ‚Â

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 4907;

(b) Theatrical scenery, studio back-cloths 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 semi-precious stones (headings 7101 to 7103).

2. For the purposes of heading 9702, the expression "original engrav ings, 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 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.

4.1[(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.

1[(B)] Heading 9706 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar deco rative 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.

Tariff Item		Description of goods	Unit	St
(1)		(2)	(3)	

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)	u	
9701 10 20	---	Kalamkari paintings (on textiles)	u	
9701 10 30	---	Rajasthani paintings (on textiles)	u	
9701 10 90	---	Other	u	
9701 90	-	Other :		
9701 90 91	----	Domestic articles of wood (hand decorated)	kg.	
9701 90 92	----	Restaurant decoration of plastics	kg.	
9701 90 99	----	Other	kg.	
9702 00 00		**Original engravings, prints and lithographs**	u	
9703		**Original sculptures and statuary, in any material**		
9703 00	-	Original sculptures and statuary, in any material:		
9703 00 10	---	Original sculptures and statuary, in metal	u	
9703 00 20	---	Original sculptures and statuary, in stone	u	
9703 00 90	---	Original sculptures and statuary, in other materials	u	
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	-	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	kg.	
9704 00 20	---	Used or unused first-day covers for philatelists	kg.	
9704 00 90	---	Other	kg.	
9705		**Collections and collectors' pieces of zoological,botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest**		
9705 00	-	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest:		
9705 00 10	---	Stuffed animals and birds (taxidermy)	kg.	
9705 00 90	---	Other	kg.	
9706 00 00		**Antiques of an age exceeding one hundred years**	kg.	

1. The words "(a) and (b)" Substituted by The Finance Act, 2006, w.e.f. 1.1.2007.

2. Substituted By The Third Schedule of Finance Act, 2006 w.e.f. 18.04.2006.

3. Substituted by the Finance Act, 2007 [2][12.5%].