

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 backcloths 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 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 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 to 3 above, articles of this chapter are to be classified in this chapter and not in any other chapter of the nomenclature.
 - (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.

CN code	Description	Supplementary unit
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 00	– Paintings, drawings and pastels	—
9701 90 00	– Other	—
9702 00 00	Original engravings, prints and lithographs	—
9703 00 00	Original sculptures and statuary, in any material	—
9704 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	—
9705 00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	—
9706 00 00	Antiques of an age exceeding 100 years	—

CHAPTER 98

COMPLETE INDUSTRIAL PLANT

Note

Commission Regulations (EU) No 113/2010 (OJ L 37, 10.2.2010 p. 1.) of 9 February 2010 and (EC) No 1982/2004 (OJ L 343, 19.11.2004 p. 3.) of 11 November 2004 allow the Member States to use a simplified declaration procedure for recording exports and arrivals or dispatches of complete industrial plant in the external and intra-EU trade statistics of the Union. National instructions define the criteria and procedures for this simplification, in the case where the Member State applies the simplification possibility.

CN code	Description
9880 XX 00	<p>Component parts of complete industrial plant in the framework of external trade (Commission Regulation (EU) No 113/2010 of 9 February 2010) and intra-EU trade (Commission Regulation (EC) No 1982/2004 of 18 November 2004):</p> <p>The commodity code shall be composed as follows:</p> <ul style="list-style-type: none">– the first four digits shall be 9880,– the fifth and the sixth digit shall correspond to the Combined Nomenclature chapter to which the goods of the component part belong,– the seventh and the eighth digit shall be 0.