

SECTION XXI**WORKS OF ART, COLLECTORS' PIECES
AND ANTIQUES****CHAPTER 97****WORKS OF ART, COLLECTORS' PIECES
AND ANTIQUES****ANNO
TATION****NOTES:**

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07; **A/S.0001**
 - (b) Theatrical scenery, studio back-cloths and the like, of painted canvas (heading No. 59.07) except if they may be classified in heading No. 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03).
2. For the purposes of heading No. 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 No. 97.03 does not apply to mass-produced reproduction or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists. **A/S.0001**
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 Schedule **A/S.0001**
 - (b) Heading No. 97.06 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 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. **A/S.0001**

