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 or 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. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
3. 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.
4. 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.
5. (A) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Tariff.
   (B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
6. 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.

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Chapter 97—*continued*

Works of art, collectors' pieces and antiques—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
97.01			**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques:**		
			– Of an age exceeding 100 years:		
9701.21.00	00E	. .	– – Paintings, drawings and pastels	Free	Free
9701.22.00	00K	. .	– – Mosaics	Free	Free
9701.29.00	00A	. .	– – Other	Free	Free
			– Other:		
9701.91.00	00L	. .	– – Paintings, drawings and pastels	Free	Free
9701.92.00	00E	. .	– – Mosaics	Free	Free
9701.99.00	00G	. .	– – Other	Free	Free
97.02			**Original engravings, prints and lithographs:**		
9702.10.00	00E	. .	– Of an age exceeding 100 years	Free	Free
9702.90.00	00D	. .	– Other	Free	Free
97.03			**Original sculptures and statuary, in any material:**		
9703.10.00	00C	. .	– Of an age exceeding 100 years	Free	Free
9703.90.00	00B	. .	– Other	Free	Free
97.04					
9704.00.00	00H	. .	**Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07**	Free	Free
97.05			**Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, palaeontogical or numismatic interest:**		
9705.10.00	00K	. .	– Collections and collectors' pieces of archaeological, ethnographic or historical interest	Free	Free
			– Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or palaeontogical interest:		
9705.21.00	00H	. .	– – Human specimens and parts thereof	Free	Free
9705.22.00	00B	. .	– – Extinct or endangered species and parts thereof	Free	Free
9705.29.00	00D	. .	– – Other	Free	Free
			– Collections and collectors' pieces of numismatic interest:		
9705.31.00	00A	. .	– – Of an age exceeding 100 years	Free	Free
9705.39.00	00H	. .	– – Other	Free	Free
97.06			**Antiques of an age exceeding one hundred years:**		
9706.10.00	00H	. .	– Of an age exceeding 250 years	Free	Free
9706.90.00	00G	. .	– Other	Free	Free

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*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 98

Miscellaneous New Zealand Provisions

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
98.01					
9801.00.00	00K	. .	**Deployment goods: (a) Equipment and stores including spare parts, temporarily exported by New Zealand Military Forces engaged in official defence exercises or international emergency relief aid, and subsequently re-imported; (b) Equipment and stores including spare parts, temporarily imported by Military Forces (other than those of New Zealand) engaged in official defence exercises or emergency relief aid, and subsequently exported;**		
			Notwithstanding individual Tariff classification elsewhere specified within the Tariff of New Zealand	Free	Free
98.02					
9802.00.00	00H	. .	**Emergency relief goods: (a) equipment and stores including spare parts, exported by the New Zealand Agency for International Development or the Ministry of Foreign Affairs and Trade for the purpose of providing emergency disaster relief; (b) equipment and stores including spare parts, exported by the New Zealand Agency for International Development or the Ministry of Foreign Affairs and Trade for the purpose of providing emergency disaster relief and subsequently re-imported**		
			Notwithstanding individual Tariff classification elsewhere specified within the Tariff of New Zealand	Free	Free
98.05			**Household or other effects (excluding aircraft, ships, small ships (as defined in concession reference number 80 in Part 2), and motor vehicles (including motorcycles)) that are not intended for any other person, or for gift, sale, or exchange**		
9805.00.15	00K	. .	– Imported by a person to whom all of subparagraphs (i) to (iii) of paragraph (e) of concession reference number 80 in Part 2 apply	Free	Free
9805.00.89	00C	. .	– Imported by any other person	The rates of duty as set out in the substantive tariff items applicable to the goods	
98.08					
9808.00			**Ship and aircraft stores exported from New Zealand:**		
9808.00.10	00B	. .	– Alcohol and tobacco products intended for passenger and crew consumption en route	Free	Free
9808.00.20	00H	. .	– Other craft stores intended for passenger and crew consumption en route	Free	Free
9808.00.90	00F	. .	– Other craft stores, including spare and service parts necessary to operate or maintain the craft	Free	Free
			Notwithstanding individual Tariff classification elsewhere specified within the Tariff of New Zealand		

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