

## 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. Heading 9701 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 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.
4. 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.
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 nomenclature.  
(B) Heading 9706 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.

**Additional note**

1. *Heading 9705 includes collectors' motor vehicles and aircraft of historical or ethnographic interest which are:*
  - (a) *in their original state, without substantial changes to the chassis, body, steering, braking, transmission or suspension system, engine, wings etc. Repairing and restoring is allowed, and broken or worn-out parts, accessories and units can have been replaced, provided that the vehicle is preserved and maintained in the historically correct condition. Modernised or modified motor vehicles and aircraft are excluded;*
  - (b) *in case of motor vehicles at least thirty years old, in case of aircraft at least fifty years old;*
  - (c) *of a model or type which is no longer in production.*

The requisite characteristics for inclusion in a collection — being relatively rare, not being normally used for its original purpose, being the subject of special transactions outside of the normal trade in similar utility articles, and being of greater value — are presumed to be fulfilled for motor vehicles and aircraft which comply with the above three criteria.

This heading also includes, as collectors' items:

- motor vehicles and aircraft, irrespective of their date of manufacture, which can be proved to have been used in the course of an historic event,
- motor racing vehicles and racing aircraft which can be proved to have been designed, built and used solely for competition and which have achieved significant sporting success at prestigious national or international events.

Parts and accessories for motor vehicles and aircraft are classified in this heading, provided that they are original parts or accessories, that they are at least thirty years old (for motor vehicles) or at least fifty years old (for aircraft), and that they are no longer in production.

Replicas and reproductions are excluded, unless they fulfil the above three criteria.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>9701</b>	<b>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, mosaics and similar decorative plaques:</b> <ul style="list-style-type: none"> <li>— Of an age exceeding 100 years:           <ul style="list-style-type: none"> <li>-- Paintings, drawings and pastels .....</li> <li>-- Mosaics .....</li> <li>-- Other .....</li> </ul> </li> <li>— Other:           <ul style="list-style-type: none"> <li>-- Paintings, drawing and pastels .....</li> <li>-- Mosaics .....</li> <li>-- Other .....</li> </ul> </li> </ul>		
9701 21 00	-- Paintings, drawings and pastels .....	Free	—
9701 22 00	-- Mosaics .....	Free	—
9701 29 00	-- Other .....	Free	—
	— Other: <ul style="list-style-type: none"> <li>-- Paintings, drawing and pastels .....</li> <li>-- Mosaics .....</li> <li>-- Other .....</li> </ul>		
9701 91 00	-- Paintings, drawing and pastels .....	Free	—
9701 92 00	-- Mosaics .....	Free	—
9701 99 00	-- Other .....	Free	—
<b>9702</b>	<b>Original engravings, prints and lithographs:</b> <ul style="list-style-type: none"> <li>— Of an age exceeding 100 years .....</li> <li>— Other .....</li> </ul>		
9702 10 00	— Of an age exceeding 100 years .....	Free	—
9702 90 00	— Other .....	Free	—
<b>9703</b>	<b>Original sculpture and statuary, in any material:</b> <ul style="list-style-type: none"> <li>— Of an age exceeding 100 years .....</li> <li>— Other .....</li> </ul>		
9703 10 00	— Of an age exceeding 100 years .....	Free	—
9703 90 00	— Other .....	Free	—
<b>9704 00 00</b>	<b>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 .....</b>		
<b>9705</b>	<b>Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest:</b> <ul style="list-style-type: none"> <li>— Collections and collectors' pieces of archaeological, ethnographic or historical interest .....</li> </ul>		
9705 10 00	— Collections and collectors' pieces of archaeological, ethnographic or historical interest .....	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:		
9705 21 00	–– Human specimens and parts thereof .....	Free	—
9705 22 00	–– Extinct or endangered species and parts thereof .....	Free	—
9705 29 00	–– Other .....	Free	—
	– Collections and collectors' pieces of numismatic interest:		
9705 31 00	–– Of an age exceeding 100 years .....	Free	—
9705 39 00	–– Other .....	Free	—
9706	<b>Antiques of an age exceeding 100 years:</b>		
9706 10 00	– Of an age exceeding 250 years .....	Free	—
9706 90 00	– Other .....	Free	—

## CHAPTER 98

## COMPLETE INDUSTRIAL PLANT

**Note**

Commission Implementing Regulation (EU) 2020/1197 (<sup>(1)</sup>) of 30 July 2020 allows the Member States to use a simplified declaration procedure for recording extra-Union exports and intra-Union imports or exports of complete industrial plant in the European statistics on international trade in goods. National instructions define the criteria and procedures for this simplification, in the case where the Member State applies the simplification possibility (see the list of competent departments, below).

Member State	Name and address of the competent department
Belgium	Institut des comptes nationaux p/a Banque nationale de Belgique Boulevard de Berlaimont 14 1000 Bruxelles Instituut voor de Nationale Rekeningen p/a Nationale Bank van België de Berlaimontlaan 14 1000 Brussel
Bulgaria	Национална агенция за приходите бул. Дондуков № 52 гр. София, 1000
Czechia	Český statistický úřad Na padesátém 3268/81 100 82 Praha 10 – Strašnice
Denmark	Toldstyrelsen Lyseng Alle 1 8270 Højbjerg
Germany	Statistisches Bundesamt Gruppe G3 – Außenhandel Zweigstelle Bonn Graurheindorfer Str. 198 53117 Bonn
Estonia	Maksu-ja Tolliamet Lõõtsa 8a 15176 Tallinn Statistikaamet Tatari 51 10134 Tallinn
Greece	Ελληνική Στατιστική Αρχή (ΕΛΣΤΑΤ) Πειραιώς 46 & Εποντών 18510 Πειραιάς
Spain	Departamento de Aduanas e Impuestos Especiales Avda. Llano Castellano, 17 28071 Madrid
France	Direction générale des douanes et droits indirects Département des statistiques et des études économiques 11, rue des Deux Communes 93558 Montreuil Cedex
Croatia	Ministarstvo finančija Carinska uprava Alexandera von Humboldta 4a HR-10000 Zagreb Državni zavod za statistiku Ilica 3 HR-10000 Zagreb

(<sup>1</sup>) OJ L 271, 18.8.2020, p. 1, ELI: [http://data.europa.eu/eli/reg\\_impl/2020/1197/oj](http://data.europa.eu/eli/reg_impl/2020/1197/oj).

Member State	Name and address of the competent department
<i>Italy</i>	Agenzia Dogane e Monopoli Direzione Dogane Ufficio Tariffa e classificazione Via Mario Carucci, 71 00143 Roma Istituto Nazionale di Statistica Servizio Commercio con l'Estero Via Cesare Balbo 16 00184 Roma
<i>Ireland</i>	Central Statistics Office Ardee Rd. Rathmines Dublin 6 Office of the Revenue Commissioners Dublin Castle Dublin 2
<i>Cyprus</i>	Τμήμα Τελωνείων Υπουργείο Οικονομικών Γενική Μιχαήλ Καραολή και Γρηγόρη Αυξεντίου 1096, Λευκωσία Στατιστική Υπηρεσία Τμήμα Τελωνείων Υπουργείο Οικονομικών Γενική Μιχαήλ Καραολή και Γρηγόρη Αυξεντίου 1444, Λευκωσία
<i>Latvia</i>	Latvijas Republikas Centrālā statistikas pārvalde, Lāčplēša ielā 1, Rīga, LV-1301 Latvijas Republikas Valsts ieņēmumu dienesta Muitas pārvalde, Talejas iela 1 Rīga, LV-1978
<i>Lithuania</i>	Lietuvos statistikos departamentas Gedimino pr. 29 LT-01500 Vilnius Muitinės departamentas prie Lietuvos Respublikos finansų ministerijos A. Jakšto g. 1 LT-01105 Vilnius
<i>Luxembourg</i>	Service Central de la Statistique et des Études Économiques Centre administratif Pierre Werner 13, rue Erasme 1468 Luxembourg-Kirchberg
<i>Hungary</i>	Központi Statisztikai Hivatal Szolgáltatás- és külkereskedelem-statisztikai Főosztály 1024, Budapest, Fényes Elek utca 14-18.
<i>Malta</i>	L-Ufficċju Nazzjonali tal-Istatistika Lascaris, Il-Belt. Valletta CMR 02
<i>Netherlands</i>	Belastingdienst/Douane Postbus 3070 6401 DN Heerlen
<i>Austria</i>	Zollamt Österreich or Bundesanstalt Statistik Austria Guglgasse 13 1110 Wien

Member State	Name and address of the competent department
Poland	Właściwy dyrektor izby administracji skarbowej
Portugal	Autoridade Tributária e Aduaneira Direcção de Serviços de Tributação Aduaneira Rua da Alfândega, n.º 5, r/c 1149-006 Lisboa Instituto Nacional de Estatística DEE/CII - Departamento de Estatísticas Económicas Serviço de Estatísticas do Comércio Internacional e Construção Av. António José de Almeida 1000-043 Lisboa
Romania	Institutul Național de Statistică Bd. Libertății 16 București Sector 5
Slovenia	Republika Slovenija Ministrstvo za finance Finančna uprava Republike Slovenije Šmartinska cesta 55, p.p. 631 SI-1001 Ljubljana (za izvoz blaga) Statistični urad Republike Slovenije Litostrojska 54 p.p. 3570 SI-1000 Ljubljana (za odpreme in prejeme blaga)
Slovakia	Štatistický úrad SR Odbor štatistiky zahraničného obchodu Miletičova 3 824 67 Bratislava 26 Finančné riaditeľstvo SR Lazovná 63 974 01 Banská Bystrica
Finland	Tulli PL 512 FI-00101 Helsinki Tullen PB 512 FI-00101 Helsingfors
Sweden	Statistiska centralbyrån Box 24300 SE-104 51 Stockholm

CN code	Description
<b>9880 XX 00</b>	Component parts of complete industrial plant in the framework of international trade (Implementing Regulation (EU) 2020/1197 of 30 July 2020):  The commodity code shall be composed as follows: — 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.

## CHAPTER 99

## SPECIAL COMBINED NOMENCLATURE CODES

## Sub-chapter I

## Combined-Nomenclature codes for certain specific movements of goods

## (Import or export)

## Additional notes

1. The provisions of this sub-chapter apply only to the movement of goods to which it refers.

Such goods are to be declared in the relevant subheading, if the conditions and requirements thereof and of any applicable regulations are met. The description of such goods must be sufficiently precise, to enable them to be identified.

Member States may, however, choose not to apply the provisions of this sub-chapter, in so far as import duties or other charges are at stake.

2. The provisions of this sub-chapter do not apply to intra-Union trade.
3. Imported and exported goods as provided for in Regulation (EC) No 1186/2009 that have been refused the benefit of the relief of import or export duties are excluded from this sub-chapter.

Movements containing goods which are subject to any prohibition or restriction are also excluded from this sub-chapter.

CN code	Description	Note
1	2	3
9905 00 00	<p><b>Certain goods, as provided for in Regulation (EC) No 1186/2009 (import and export):</b></p> <ul style="list-style-type: none"> <li>– Personal property belonging to natural persons transferring their normal place of residence .....</li> </ul>	( <sup>1</sup> )
9919 00 00	<p><b>The following goods, other than those mentioned above:</b></p> <ul style="list-style-type: none"> <li>–– Troussseaux and household effects belonging to a person transferring his or her normal place of residence on the occasion of his or her marriage; personal property acquired by inheritance .....</li> <li>–– School outfits, educational materials and related household effects .....</li> <li>–– Coffins containing bodies, funerary urns containing the ashes of deceased persons, and ornamental funerary articles .....</li> <li>–– Goods for charitable or philanthropic organisations and goods for the benefit of disaster victims .....</li> </ul>	( <sup>1</sup> ) ( <sup>1</sup> ) ( <sup>1</sup> ) ( <sup>1</sup> )

## Sub-chapter II

## Statistical codes for certain specific movements of goods

## Additional notes

1. Commission Implementing Regulation (EU) 2020/1197 (<sup>2</sup>) of 30 July 2020 allows the Member States to use a simplified coding system for some goods in the European statistics on international trade in goods.

(<sup>1</sup>) At importation, entry under this subheading and the relief from import duties are subject to the conditions laid down in Council Regulation (EC) No 1186/2009 (ELI: <http://data.europa.eu/eli/reg/2009/1186/oj>).

(<sup>2</sup>) OJ L 271, 18.8.2020, p. 1, ELI: [http://data.europa.eu/eli/reg\\_impl/2020/1197/oj](http://data.europa.eu/eli/reg_impl/2020/1197/oj).

2. The codes set out in this sub-chapter are subject to the conditions laid down in Implementing Regulation (EU) 2020/1197.

CN code	Description
<b>9930</b>	<b>Goods delivered to vessels and aircraft</b> – Goods of CN Chapters 1 to 24
<b>9930 24 00</b>	– Goods of CN Chapter 27
<b>9930 27 00</b>	– Goods classified elsewhere
<b>9930 99 00</b>	
<b>9931</b>	<b>Goods delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation</b> – Goods of CN Chapters 1 to 24
<b>9931 24 00</b>	– Goods of CN Chapter 27
<b>9931 27 00</b>	– Goods classified elsewhere
<b>9931 99 00</b>	
<b>9950 00 00</b>	<b>Code used only in intra-Union trade, for all transactions during the reference month which are subject of the same invoice whose value is less than € 1000, or by small and medium-sized traders</b>