

Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

Works of art, collectors' pieces and antiques

Residual rule for headings 9701, 9702, 9703 and 9706:

The origin shall be the nationality of the artist or, if it is unknown, the country where the work of art was discovered.

Residual rule for heading 9704:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
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, mosaics and similar decorative plaques.	CTH
9702	Original engravings, prints and lithographs.	CTH
9703	Original sculptures and statuary, in any material.	CTH
9704	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.	<i>As specified for split headings</i>
ex9704(a)	Collections	Country of nationality of the proprietor of the collection.
ex9704(b)	Other	CTH
9705	Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest.	<i>As specified for split headings</i>

HS 2022 Code	Description of goods	Primary rules
ex9705(a)	Collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest	Country where the piece was discovered.
ex9705(b)	Collections	Country of nationality of the proprietor of the collection.
9706	Antiques of an age exceeding 100 years.	origin the pieces had when produced