

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. 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.
3. 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.
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 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 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.

Explanatory notes to Chapter 97

1. In accordance with the legal enactment No 64.16 dated 10.08.1979 (20.05.1358) approved by the Islamic Revolution Council, the law exempting the importation and exportation of antiques and original cultural and artistic pieces enacted on the 12.07.1975 (22.04.1354) and its executive ordinance dated 19.10.1975 (28.07.1354) (except for the antiques and artifacts which may be purchased and imported for state museums with the confirmation of the Ministry of Culture and Islamic Guidance) has been repealed.
2. The importation and exportation of weapons and ammunition of a collector's or antique nature are subject to the approval of the Ministry of Defence and Armed Forces Logistics.
3. The importation and exportation of domestic and exotic coinage as collector's pieces whether or not current, as well as medals and badges of gold or silver are subject to the approval of the Ministry of Commerce and the prior consent of the Central Bank of the Islamic Republic of Iran.
4. In accordance with the provisions of paragraph 1 of the legal enactment by the Islamic Revolution Council on 11.01.1979 (22.10.1358), the exportation of any kind of antiques and artifacts is prohibited. This prohibition does not apply to paintings and contemporary art of sculpture (relating to the recent fifty years).
5. The exportation of other goods covered by this chapter is allowed.
6. The entry of all the goods covered by this chapter is subject also to the approval of the Ministry of Culture and Islamic Guidance.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9701	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 and similar decorative plaques.			
9701 10 00	- Paintings, drawings and pastels	4	U	
9701 90 00	- Other	4	Kg	
9702 00 00	Original engravings, prints and lithographs.	4	U	
9703 00 00	Original sculptures and statuary, in any material.	4	U	
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 49.07.	4	Kg	
9705 00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	4	Kg	
9706 00 00	Antiques of an age exceeding one hundred years.	4	Kg	

