

# Harmonized Tariff Schedule of the United States Revision 10 (2026)

Annotated for Statistical Reporting Purposes

## SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

XXI - 1

# Harmonized Tariff Schedule of the United States Revision 10 (2026)

Annotated for Statistical Reporting Purposes

XXI-2

# Harmonized Tariff Schedule of the United States Revision 10 (2026)

Annotated for Statistical Reporting Purposes

## CHAPTER 97

### WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

XXI  
97 - 1

#### 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 backdrops 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 semiprecious 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 color, 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 tariff schedule.
  - (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 U.S. Notes

1. Heading 9703 covers not only original sculpture made by the sculptor, but also the first 12 castings, replicas or reproductions made from a sculptor's original work or model, by the sculptor himself or by another artist, with or without a change in scale and whether or not the sculptor is alive at the time the castings, replicas or reproductions are completed.
2. Whenever an article is entered for sale under heading 9706, and thereafter determined to be not over 100 years of age, a duty of 6.6 percent ad valorem for articles subject to column 1-general treatment, free of duty for goods originating in the territory of Canada or a duty of 25 percent ad valorem for articles subject to column 2 treatment shall be assessed thereon in addition to any other duty or penalty imposed on such article under the tariff schedule.

#### Statistical Notes:

1. For the purposes of statistical reporting number 9705.10.0010, "Archaeological pieces" are objects of cultural significance that are at least 250 years old and are of a kind normally discovered as a result of scientific excavation, clandestine or accidental digging or exploration on land or under water. For the purposes of statistical reporting number 9705.10.0020, "Ethnographic pieces", which may also be called "ethnological pieces" are objects that are the product of a tribal or nonindustrial society and are important to the cultural heritage of a people because of their distinctive characteristics, comparative rarity or their contribution to the knowledge of the origins, development or history of that people. See Customs and Border Protection (CBP) Informed Compliance Publication on "Works of Art, Collector's Pieces, Antiques, and Other Cultural Property".
2. For statistical reporting of merchandise provided for in subheading 9705, collections made up of articles of more than one type of cultural property, i.e., zoological, biological, paleontological, archaeological, anatomical, etc., shall be reported by their separate components in the appropriate statistical reference numbers, as if separately entered.

# Harmonized Tariff Schedule of the United States Revision 10 (2026)

Annotated for Statistical Reporting Purposes

XXI  
97-2

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9701		Painting, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufacture articles; collages, mosaics and similar decorative plaques:				
		Of an age exceeding 100 years:				
9701.21.00	00	Paintings, drawings, and pastels.....	No.....	Free <sup>1/</sup>		Free <sup>2/</sup>
9701.22.00	00	Mosaics.....	No.....	Free <sup>1/</sup>		Free <sup>2/</sup>
9701.29.00	00	Other.....	No.....	Free <sup>1/</sup>		Free <sup>2/</sup>
		Other:				
9701.91.00	00	Paintings, drawings, and pastels.....	No.....	Free <sup>1/</sup>		Free <sup>2/</sup>
9701.92.00	00	Mosaics.....	No.....	Free <sup>1/</sup>		Free <sup>2/</sup>
9701.99.00	00	Other.....	No.....	Free <sup>1/</sup>		Free <sup>2/</sup>
9702		Original engravings, prints and lithographs:				
9702.10.00	00	Of an age exceeding 100 years.....	No.....	Free <sup>1/</sup>		Free <sup>2/</sup>
9702.90.00	00	Other.....	No.....	Free <sup>1/</sup>		Free <sup>2/</sup>
9703		Original sculptures and statuary, in any material:				
9703.10.00	00	Of an age exceeding 100 years.....	No.....	Free <sup>1/</sup>		Free <sup>2/</sup>
9703.90.00	00	Other.....	No.....	Free <sup>1/</sup>		Free <sup>2/</sup>
9704.00.00	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 4907.....	No.....	Free <sup>1/</sup>		Free <sup>2/</sup>

# Harmonized Tariff Schedule of the United States Revision 10 (2026)

Annotated for Statistical Reporting Purposes

XXI  
97-3

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9705		Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest:				
9705.10.00		Collections and collectors' pieces of archaeological, ethnographic or historical interest.....		Free <sup>1/</sup>		Free <sup>2/</sup>
	10	Archaeological pieces of a kind described in statistical note 1 to this chapter.....	kg			
	20	Ethnographic pieces of a kind described in statistical note 1 to this chapter.....	kg			
	90	Other.....	kg			
9705.21.00	00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest: Human specimens and parts thereof.....	g	Free <sup>1/</sup>		Free <sup>2/</sup>
9705.22.00	00	Extinct or endangered species and parts thereof.....	g	Free <sup>1/</sup>		Free <sup>2/</sup>
9705.29.00	00	Other.....	g	Free <sup>1/</sup>		Free <sup>2/</sup>
9705.31.00		Collections and collectors' pieces of numismatic interest: Of an age exceeding 100 years .....		Free <sup>1/</sup>		Free <sup>2/</sup>
	01	Coins made prior to the 14th century and not known to be the direct products of excavations, finds or archaeological sites.....	g			
		Other:				
		Of an age equal to or exceeding 250 years:				
	10	Gold.....	g			
	40	Other.....	g			
		Of an age exceeding 100 years but less than 250 years:				
	50	Gold.....	g			
	65	Other.....	g			
9705.39.00		Other.....		Free <sup>1/</sup>		Free <sup>2/</sup>
	10	Gold.....	g			
	40	Other.....	g			
9706		Antiques of an age exceeding 100 years:				
9706.10.00		Of an age exceeding 250 years.....		Free <sup>1/</sup>		Free <sup>2/</sup>
	20	Silverware.....	kg			
	40	Furniture.....	kg			
	60	Other.....	kg			
9706.90.00		Other.....		Free <sup>1/</sup>		Free <sup>2/</sup>
	20	Silverware.....	kg			
	40	Furniture.....	kg			
	60	Other.....	kg			

# Harmonized Tariff Schedule of the United States Revision 10 (2026)

Annotated for Statistical Reporting Purposes

XXI

Endnotes--page 97 - 4

1/ See 9903.88.15.

2/ See 9903.90.08.