

**Section XXI**

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

**Chapter 99**

**SPECIAL CLASSIFICATION PROVISIONS - COMMERCIAL**

**Notes.**

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3 (a).
2. Goods which may be classified under the provisions of Chapter 99, if also eligible for classification under the provisions of Chapter 98, shall be classified in Chapter 98.
3. Goods may be classified under a tariff item in this Chapter and be entitled to the Most-Favoured-Nation Tariff or a preferential tariff rate of customs duty under this Chapter that applies to those goods according to the tariff treatment applicable to their country of origin only after classification under a tariff item in Chapters 1 to 97 has been determined and the conditions of any Chapter 99 provision and any applicable regulations or orders in relation thereto have been met.
4. The words and expressions used in this Chapter have the same meaning as in Chapters 1 to 97.













































































































































































