

## COUNCIL DIRECTIVE 94/5/EC

of 14 February 1994

supplementing the common system of value added tax and amending Directive 77/388/EEC —  
Special arrangements applicable to second-hand goods, works of art, collectors' items and  
antiques

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament <sup>(1)</sup>,

Having regard to the opinion of the Economic and Social Committee <sup>(2)</sup>,

Whereas, in accordance with Article 32 of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment <sup>(3)</sup>, the Council is to adopt a Community taxation system to be applied to used goods, works of art, antiques and collectors' items;

Whereas the present situation, in the absence of Community legislation, continues to be marked by the application of very different systems which cause distortion of competition and deflection of trade both internally and between Member States; whereas these differences also include a lack of harmonization in the levying of the own resources of the Community; whereas consequently it is necessary to bring this situation to an end as soon as possible;

Whereas the Court of Justice has, in a number of judgments, noted the need to attain a degree of harmonization which allows double taxation in intra-Community trade to be avoided;

Whereas it is essential to provide, in specific areas, for transitional measures enabling legislation to be gradually adapted;

Whereas, within the internal market, the satisfactory operation of the value added tax mechanisms means that Community rules with the purpose of avoiding double taxation and distortion of competition between taxable persons must be adopted;

Whereas it is accordingly necessary to amend Directive 77/388/EEC,

HAS ADOPTED THIS DIRECTIVE:

## Article 1

Directive 77/388/EEC is hereby amended as follows:

## 1. in Article 11

(a) the following paragraph shall be added to Title A:

'4. By way of derogation from paragraphs 1, 2 and 3, Member States which, on 1 January 1993, did not avail themselves of the option provided for in the third subparagraph of Article 12 (3) (a) may, where they avail themselves of the option provided for in Title B (6), provide that, for the transactions referred to in the second subparagraph of Article 12 (3) (c), the taxable amount shall be equal to a fraction of the amount determined in accordance with paragraphs 1, 2 and 3.

That fraction shall be determined in such a way that the value added tax thus due is, in any event, equal to at least 5 % of the amount determined in accordance with paragraphs 1, 2 and 3.;

(b) the following paragraph shall be added to Title B:

'6. By way of derogation from paragraphs 1 to 4, Member States which, on 1 January 1993, did not avail themselves of the option provided for in the third subparagraph of Article 12 (3) (a) may provide that for imports of the works of art, collectors' items and antiques defined in Article 26a (A) (a), (b) and (c), the taxable amount shall be equal to a fraction of the amount determined in accordance with paragraphs 1 to 4.

That fraction shall be determined in such a way that the value added tax thus due on the import is, in any event, equal to at least 5 % of the amount determined in accordance with paragraphs 1 to 4.;

## 2. in Article 12:

(a) paragraph 3 (c) shall be replaced by the following:

'(c) Member States may provide that the reduced rate, or one of the reduced rates, which they

<sup>(1)</sup> OJ No C 323, 27. 12. 1989, p. 120.

<sup>(2)</sup> OJ No C 201, 7. 8. 1989, p. 6.

<sup>(3)</sup> OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 92/111/EEC (OJ No L 384, 30. 12. 1992, p. 47).

apply in accordance with the third paragraph of (a) shall also apply to imports of works of art, collectors' items and antiques as referred to in Article 26a (A) (a), (b) and (c).

Where they avail themselves of this option, Member States may also apply the reduced rate to supplies of works of art, within the meaning of Article 26a (A) (a):

- effected by their creator or his successors in title,
- effected on an occasional basis by a taxable person other than a taxable dealer, where these works of art have been imported by the taxable person himself or where they have been supplied to him by their creator or his successors in title or where they have entitled him to full deduction of value-added tax.;

(b) paragraph 5 shall be replaced by the following:

'5. Subject to paragraph 3 (c), the rate applicable on the importation of goods shall be that applied to the supply of like goods within the territory of the country.;

3. the following Article shall be inserted:

*'Article 26a*

**Special arrangements applicable to second-hand goods, works of art, collectors' items and antiques**

**A. Definitions**

For the purposes of this Article, and without prejudice to other Community provisions:

- (a) *works of art* shall mean the objects referred to in (a) of Annex I.  
However, Member States shall have the option of not considering as "works of art" the items mentioned in the final three indents in (a) in Annex I;
- (b) *collectors' items* shall mean the objects referred to in (b) of Annex I;
- (c) *antiques* shall mean the objects referred to in (c) of Annex I;
- (d) *second-hand goods* shall mean tangible movable property that is suitable for further use as it is or after repair, other than works of art, collectors' items or antiques and other than precious metals or precious stones as defined by the Member States;
- (e) *taxable dealer* shall mean a taxable person who, in the course of his economic activity,

purchases or acquires for the purposes of his undertaking, or imports with a view to resale, second-hand goods and/or works of art, collectors' items or antiques, whether that taxable person is acting for himself or on behalf of another person pursuant to a contract under which commission is payable on purchase or sale;

- (f) *organizer of a sale by public auction* shall mean any taxable person who, in the course of his economic activity, offers goods for sale by public auction with a view to handing them over to the highest bidder;
- (g) *principal of an organizer of a sale by public auction* shall mean any person who transmits goods to an organizer of a sale by public auction under a contract under which commission is payable on a sale subject to the following provisions:
  - the organizer of the sale by public auction offers the goods for sale in his own name but on behalf of his principal,
  - the organizer of the sale by public auction hands over the goods, in his own name but on behalf of his principal, to the highest bidder at the public auction.

**B. Special arrangements for taxable dealers**

1. In respect of supplies of second-hand goods, works of art, collectors' items and antiques effected by taxable dealers, Member States shall apply special arrangements for taxing the profit margin made by the taxable dealer, in accordance with the following provisions.

2. The supplies of goods referred to in paragraph 1 shall be supplies, by a taxable dealer, of second-hand goods, works of art, collectors' items or antiques supplied to him within the Community:

- by a non-taxable person,
- or
- by another taxable person, in so far as the supply of goods by that other taxable person is exempt in accordance with Article 13 (B) (c),
- or
- by another taxable person in so far as the supply of goods by that other taxable person qualifies for the exemption provided for in Article 24 and involves capital assets,
- or

— by another taxable dealer, in so far as the supply of goods by that other taxable dealer was subject to value added tax in accordance with these special arrangements.

3. The taxable amount of the supplies of goods referred to in paragraph 2 shall be the profit margin made by the taxable dealer, less the amount of value added tax relating to the profit margin. That profit margin shall be equal to the difference between the selling price charged by the taxable dealer for the goods and the purchase price.

For the purposes of this paragraph, the following definitions shall apply:

— *selling price* shall mean everything which constitutes the consideration, which has been, or is to be, obtained by the taxable dealer from the purchaser or a third party, including subsidies directly linked to that transaction, taxes, duties, levies and charges and incidental expenses such as commission, packaging, transport and insurance costs charged by the taxable dealer to the purchaser but excluding the amounts referred to in Article 11 (A) (3),

— *purchase price* shall mean everything which constitutes the consideration defined in the first indent, obtained, or to be obtained, from the taxable dealer by his supplier.

4. Member States shall entitle taxable dealers to opt for application of the special arrangements to supplies of:

- (a) works of art, collectors' items or antiques which they have imported themselves;
- (b) works of art supplied to them by their creators or their successors in title;
- (c) works of art supplied to them by a taxable person other than a taxable dealer where the supply by that other taxable person was subject to the reduced rate pursuant to Article 12 (3) (c).

Member States shall determine the detailed rules for exercising this option which shall in any event cover a period at least equal to two calendar years.

If the option is taken up, the taxable amount shall be determined in accordance with paragraph 3. For supplies of works of art, collectors' items or antiques which the taxable dealer has imported himself, the purchase price to be taken into

account in calculating the margin shall be equal to the taxable amount on importation, determined in accordance with Article 11 (B), plus the value added tax due or paid on importation.

5. Where they are effected in the conditions laid down in Article 15, the supplies of second-hand goods, works of art, collectors' item or antiques subject to the special arrangements for taxing the margin shall be exempt.

6. Taxable persons shall not be entitled to deduct from the tax for which they are liable the value added tax due or paid in respect of goods which have been, or are to be, supplied to them by a taxable dealer, in so far as the supply of those goods by the taxable dealer is subject to the special arrangements for taxing the margin.

7. In so far as goods are used for the purpose of supplies by him subject to the special arrangements for taxing the margin, the taxable dealer shall not be entitled to deduct from the tax for which he is liable:

- (a) the value added tax due or paid in respect of works of art, collectors' items or antiques which he has imported himself;
- (b) the value added tax due or paid in respect of works of art which have been, or are to be, supplied to him by their creators or their successors in title;
- (c) the value added tax due or paid in respect of works of art which have been, or are to be, supplied to him by a taxable person other than a taxable dealer.

8. Where he is led to apply both the normal arrangements for value added tax and the special arrangements for taxing the margin, the taxable dealer must follow separately in his accounts the transactions falling under each of these arrangements, according to rules laid down by the Member States,

9. The taxable dealer may not indicate separately on the invoices which he issues, or on any other document serving as an invoice, tax relating to supplies of goods which he makes subject to the special arrangements for taxing the margin.

10. In order to simplify the procedure for charging the tax and subject to the consultation provided for in Article 29, Member States may provide that, for certain transactions or for certain categories of taxable dealers, the taxable

amount of supplies of goods subject to the special arrangements for taxing the margin shall be determined for each tax period during which the taxable dealer must submit the return referred to in Article 22 (4).

In that event, the taxable amount for supplies of goods to which the same rate of value added tax is applied shall be the total margin made by the taxable dealer less the amount of value added tax relating to that margin.

The total margin shall be equal to the difference between:

— the total amount of supplies of goods subject to the special arrangements for taxing the margin effected by the taxable dealer during the period; that amount shall be equal to the total selling prices determined in accordance with paragraph 3,

and

— the total amount of purchases of goods as referred to in paragraph 2 effected, during that period, by the taxable dealer; that amount shall be equal to the total purchase prices determined in accordance with paragraph 3.

Member States shall take the necessary measures to ensure that the taxable persons concerned do not enjoy unjustified advantages or sustain unjustified loss.

11. The taxable dealer may apply the normal value added tax arrangements to any supply covered by the special arrangements pursuant to paragraph 2 or 4.

Where the taxable dealer applies the normal value added tax arrangements to:

- (a) the supply of a work of art, collectors' item or antique which he has imported himself, he shall be entitled to deduct from his tax liability the value added tax due or paid on the import of those goods;
- (b) the supply of a work of art supplied to him by its creator or his successors in title, he shall be entitled to deduct from his tax liability the value added tax due or paid for the work of art supplied to him;
- (c) the supply of a work of art supplied to him by a taxable person other than a taxable dealer, he shall be entitled to deduct from his tax liability the value added tax due or paid for the work of art supplied to him.

This right to deduct shall arise at the time when the tax due for the supply in respect of which the taxable dealer opts for application of the normal value added tax arrangements become chargeable.

### C. *Special arrangements for sales by public auction*

1. By way of derogation from B, Member States may determine, in accordance with the following provisions, the taxable amount of supplies of second-hand goods, works of art, collectors' items or antiques effected by an organizer of sales by public auction, acting in his own name, pursuant to a contract under which commission is payable on the sale of those goods by public auction, on behalf of:

— a non-taxable person,

or

— another taxable person, in so far as the supply of goods, within the meaning of Article 5 (4) (c), by that other taxable person is exempt in accordance with Article 13 (B) (c),

or

— another taxable person, in so far as the supply of goods, within the meaning of Article 5 (4) (c), by that other taxable person qualifies for the exemption provided for in Article 24 and involves capital assets,

or

— a taxable dealer, in so far as the supply of goods, within the meaning of Article 5 (4) (c), by that other taxable dealer, is subject to tax in accordance with the special arrangements for taxing the margin provided for in B.

2. The taxable amount of each supply of goods referred to in paragraph 1 shall be the total amount invoiced in accordance with paragraph 4 to the purchaser by the organizer of the sale by public auction, less:

— the net amount paid or to be paid by the organizer of the sale by public auction to his principal, determined in accordance with paragraph 3,

and

— the amount of the tax due by the organizer of the sale by public auction in respect of his supply.

3. The net amount paid or to be paid by the organizer of the sale by public auction to his principal shall be equal to the difference between:

- the price of the goods at public auction,
- and
- the amount of the commission obtained or to be obtained by the organizer of the sale by public auction from his principal, under the contract whereby commission is payable on the sale.

4. The organizer of the sale by public auction must issue to the purchaser an invoice or a document in lieu itemizing:

- the auction price of the goods,
- taxes, dues, levies and charges,
- incidental expenses such as commission, packing, transport and insurance costs charged by the organizer to the purchaser of the goods.

That invoice must not indicate any value added tax separately.

5. The organizer of the sale by public auction to whom the goods were transmitted under a contract whereby commission is payable on a public auction sale must issue a statement to his principal.

That statement must itemize the amount of the transaction, i.e. the auction price of the goods less the amount of the commission obtained or to be obtained from the principal.

A statement so drawn up shall serve as the invoice which the principal, where he is a taxable person, must issue to the organizer of the sale by public auction in accordance with Article 22 (3).

6. Organizers of sales by public auction who supply goods under the conditions laid down in paragraph 1 must indicate in their accounts, in suspense accounts:

- the amounts obtained or to be obtained from the purchaser of the goods,
- the amount reimbursed or to be reimbursed to the vendor of the goods.

These amounts must be duly substantiated.

7. The supply of goods to a taxable person who is an organizer of sales by public auction

shall be regarded as being effected when the sale of those goods by public auction is itself effected.

#### D. *Transitional arrangements for the taxation of trade between Member States*

During the period referred to in Article 28l, Member States shall apply the following provisions:

- (a) supplies of new means of transport, within the meaning of Article 28a (2), effected within the conditions laid down in Article 28c (A) shall be excluded from the special arrangements provided for in B and C;
- (b) by way of derogation from Article 28a (1) (a), intra-Community acquisitions of second-hand goods, works of art, collectors' items or antiques shall not be subject to value added tax where the vendor is a taxable dealer acting as such and the goods acquired have been subject to tax in the Member State of departure of the dispatch or transport, in accordance with the special arrangements for taxing the margin provided for in B, or where the vendor is an organizer of sales by public auction acting as such and the goods acquired have been subject to tax in the Member State of departure of the dispatch or transport, in accordance with the special arrangements provided for in C;
- (c) Articles 28b (B) and 28c (A) (a), (c) and (d) shall not apply to supplies of goods subject to value added tax in accordance with either of the special arrangements laid down in B and C.;

4. the following paragraph shall be inserted in Article 28:

'1a. Until a date which may not be later than 30 June 1999, the United Kingdom of Great Britain and Northern Ireland may, for imports of works of art, collectors' items or antiques which qualified for an exemption on 1 January 1993, apply Article 11 (B) (6) in such a way that the value added tax due on importation is, in any event, equal to 2,5 % of the amount determined in accordance with Article 11 (B) (1) to (4).';

5. the following subparagraph shall be added to Article 28 (2) (e):

'This provision may not apply to supplies of second-hand goods, works of art, collectors' items or antiques subject to value added tax in accordance with one of the special arrangements provided for in Article 26a (B) and (C).';

6. Article 28a (2) (b) shall be amended as follows:

(b) the means of transport referred to in (a) shall not be considered to be "new" where both of the following conditions are simultaneously fulfilled:

- they were supplied more than three months after the date of first entry into service. However, this period shall be increased to six months for the motorized land vehicles defined in (a),
- they have travelled more than 6 000 kilometres in the case of land vehicles, sailed for more than 100 hours in the case of vessels, or flown for more than 40 hours in the case of aircraft.

Member States shall lay down the conditions under which the above facts can be regarded as established.;

7. the following Title and Article shall be inserted:

'TITLE XVII

**TRANSITIONAL PROVISIONS APPLICABLE IN THE FIELD OF SECOND-HAND GOODS, WORKS OF ART, COLLECTORS' ITEMS AND ANTIQUES**

*Article 28o*

1. Member States which at 31 December 1992 were applying special tax arrangements other than those provided for in Article 26a (B) to supplies of second-hand means of transport effected by taxable dealers may continue to apply those arrangements during the period referred to in Article 28l in so far as they comply with, or are adjusted to comply with, the following conditions:

- (a) the special arrangements shall apply only to supplies of the means of transport referred to in Article 28a (2) (a) and regarded as second-hand goods within the meaning of Article 26a (A) (d), effected by taxable dealers within the meaning of Article 26a (A) (e), and subject to the special tax arrangements for taxing the margin pursuant to Article 26a (B) (1) and (2). Supplies of new means of transport within the meaning of Article 28a (2) (b) that are carried out under the conditions specified in Article 28c (A) shall be excluded from these special arrangements;
- (b) the tax due in respect of each supply referred to in (a) is equal to the amount of tax that would be due if that supply had been subject to the normal arrangements for value added tax, less the

amount of value added tax regarded as being incorporated in the purchase price of the means of transport by the taxable dealer;

(c) the tax regarded as being incorporated in the purchase price of the means of transport by the taxable dealer shall be calculated according to the following method:

- the purchase price to be taken into account shall be the purchase price within the meaning of Article 26a (B) (3),
- that purchase price paid by the taxable dealer shall be deemed to include the tax that would have been due if the taxable dealer's supplier had subjected the supply to the normal value added tax arrangements,
- the rate to be taken into account shall be the rate applicable within the meaning of Article 12 (1), in the Member State within which the place of the supply to the taxable dealer, determined in accordance with Article 8, is deemed to be situated;

(d) the tax due in respect of each supply as referred to in (a), determined in accordance with the provisions of (b), may not be less than the amount of tax that would be due if that supply had been subject to the special arrangements for taxing the margin in accordance with Article 26a (B) (3).

For the application of the above provisions, the Member States have the option of providing that if the supply had been subject to the special arrangements for taxation of the margin, that margin would not have been less than 10 % of the selling price, within the meaning of B (3);

- (e) the taxable dealer shall not be entitled to indicate separately on the invoices he issues, or on any other document in lieu, tax relating to supplies which he is subjecting to the special arrangements;
- (f) taxable persons shall not be entitled to deduct from the tax for which they are liable tax due or paid in respect of second-hand means of transport supplied to them by a taxable dealer, in so far as the supply of those goods by the taxable dealer is subject to the tax arrangements in accordance with (a);
- (g) by way of derogation from Article 28a (1) (a), intra-Community acquisitions of means of transport are not subject to value added tax where the vendor is a taxable dealer acting as such and the second-hand means of transport acquired has been subject to the tax, in the Member State of departure of the dispatch or transport, in accordance with (a);

(h) Articles 28b (B) and 28c (A) (a) and (d) shall not apply to supplies of second-hand means of transport subject to tax in accordance with (a).

2. By way of derogation from the first sentence of paragraph 1, the Kingdom of Denmark shall be entitled to apply the special tax arrangements laid down in paragraph 1 (a) to (h) during the period referred to in Article 28l.

3. Where they apply the special arrangements for sales by public auction provided for in Article 26a (C), Member States shall also apply these special arrangements to supplies of second-hand means of transport effected by an organizer of sales by public auction acting in his own name, pursuant to a contract under which commission is payable on the sale of those goods by public auction, on behalf of a taxable dealer, in so far as the supply of the second-hand means of transport, within the meaning of Article 5 (4) (c), by that other taxable dealer, is subject to tax in accordance with paragraphs 1 and 2.

4. For supplies by a taxable dealer of works of art, collectors' items or antiques that have been supplied to him under the conditions provided for in Article 26a (B) (2), the Federal Republic of Germany shall be entitled, until 30 June 1999, to provide for the possibility for taxable dealers to apply either the special arrangements for taxable dealers, or the normal VAT arrangements according to the following rules:

(a) for the application of the special arrangements for taxable dealers to these supplies of goods, the taxable amount shall be determined in accordance with Article 11 (A) (1), (2) and (3);

(b) in so far as the goods are used for the needs of his operations which are taxed in accordance with (a), the taxable dealer shall be authorized to deduct from the tax for which he is liable:

— the value added tax due or paid for works of art, collectors' items or antiques which are or will be supplied to him by another taxable dealer, where the supply by that other taxable dealer has been taxed in accordance with (a),

— the value added tax deemed to be included in the purchase price of the works of art, collectors' items or antiques which are or will be supplied to him by another taxable dealer, where the supply by that other taxable dealer has been subject to value added tax in accordance with the special arrangements for the taxation of the margin provided for in

Article 26a (B), in the Member State within whose territory the place of that supply, determined in accordance with Article 8, is deemed to be situated.

This right to deduct shall arise at the time when the tax due for the supply taxed in accordance with (a) becomes chargeable;

(c) for the application of the provisions laid down in the second indent of (b), the purchase price of the works of art, collectors' items or antiques the supply of which by a taxable dealer is taxed in accordance with (a) shall be determined in accordance with Article 26a (B) (3) and the tax deemed to be included in this purchase price shall be calculated according to the following method:

— the purchase price shall be deemed to include the value added tax that would have been due if the taxable margin made by the supplier had been equal to 20 % of the purchase price,

— the rate to be taken into account shall be the rate applicable, within the meaning of Article 12 (1), in the Member State within whose territory the place of the supply that is subject to the special arrangements for taxation of the profit margin, determined in accordance with Article 8, is deemed to be situated;

(d) where he applies the normal arrangements for value added tax to the supply of a work of art, collectors' item or antique which has been supplied to him by another taxable dealer and where the goods have been taxed in accordance with (a), the taxable dealer shall be authorized to deduct from his tax liability the value added tax referred to in (b);

(e) the category of rates applicable to these supplies of goods shall be that which was applicable on 1 January 1993;

(f) for the application of the fourth indent of Article 26a (B) (2), the fourth indent of Article 26a (C) (1) and Article 26a (D) (b) and (c), the supplies of works of art, collectors' items or antiques, taxed in accordance with (a), shall be deemed by Member States to be supplies subject to value added tax in accordance with the special arrangements for taxation of the profit margin provided for in Article 26a (B);

(g) where the supplies of works of art, collectors' items or antiques taxed in accordance with (a) are effected under the conditions provided for in Article 28c (A), the invoice issued in accordance with Article 22 (3) shall contain an endorsement indicating that the special taxation arrangements for taxing the margin provided for in Article 28o (4) have been applied.;

8. the derogation provided for in Article 28 (3) (e) relating to Article 5 (4) (c) shall be deleted;
9. Article 32 shall be deleted;
10. the Annex to this Directive shall be added as Annex I.

#### *Article 2*

Member States may take measures concerning the right to deduct value added tax in order to avoid the taxable dealers concerned enjoying unjustified advantages or sustaining unjustified loss.

#### *Article 3*

Acting unanimously on a proposal from the Commission, the Council may authorize any Member State to introduce particular measures for the purpose of combating fraud, by providing that the tax due in application of the arrangements for taxing the profit margin provided for in Article 26a (B) cannot be less than the amount of tax which would be due if the profit margin were equal to a certain percentage of the selling price. This percentage shall be fixed taking into account the normal profit margins realized by economic operators in the sector concerned.

#### *Article 4*

1. Member States shall adapt their present value added tax system to this Directive.

They shall bring into force such laws, regulations and administrative provisions as are necessary for their system thus adapted to enter into force on 1 January 1995 at the latest.

2. Member States shall inform the Commission of the provisions which they adopt to apply this Directive.

3. Member States shall communicate to the Commission the provisions of national law which they adopt in the field covered by this Directive.

4. When Member States adopt such provisions, they shall contain a reference to this Directive or be accompanied by such reference on the occasion of their official publication. The methods of making such a reference shall be laid down by the Member States.

#### *Article 5*

This Directive is addressed to the Member States.

Done at Brussels, 14 February 1994.

*For the Council*  
*The President*  
Y. PAPANTONIOU



## ANNEX

## ANNEX I

## WORKS OF ART, COLLECTORS' ITEMS AND ANTIQUES

For the purposes of this Directive:

(a) "works of art" shall mean:

- pictures, collages and similar decorative plaques, paintings and drawings, executed entirely by hand by the artist, other than plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, hand-decorated manufactured articles, theatrical scenery, studio back cloths or the like of painted canvas (CN code 9701),
- original engravings, prints and lithographs, being impressions produced in limited numbers directly in black and white or in colour of one or of several plates executed entirely by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process (CN code 9702 00 00),
- original sculptures and statuary, in any material, provided that they are executed entirely by the artist; sculpture casts the production of which is limited to eight copies and supervised by the artist or his successors in title (CN code 9703 00 00); on an exceptional basis, in cases determined by the Member States, the limit of eight copies may be exceeded for statuary casts produced before 1 January 1989,
- tapestries (CN code 5805 00 00) and wall textiles (CN code 6304 00 00) made by hand from original designs provided by artists, provided that there are not more than eight copies of each,
- individual pieces of ceramics executed entirely by the artist and signed by him,
- enamels on copper, executed entirely by hand, limited to eight numbered copies bearing the signature of the artist or the studio, excluding articles of jewellery and goldsmiths' and silversmiths' wares,
- photographs taken by the artist, printed by him or under his supervision, signed and numbered and limited to 30 copies, all sizes and mounts included;

(b) "collectors' items" shall mean:

- postage or revenue stamps, postmarks, first-day covers, pre-stamped stationery and the like, franked, or if unfranked not being of legal tender and not being intended for use as legal tender (CN code 9704 00 00),
- collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest (CN code 9705 00 00);

(c) "antiques" shall mean objects other than works of art or collectors' items, which are more than 100 years old (CN code 9706 00 00).'

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