

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

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Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest

1. This heading includes motor vehicles as collectors' pieces of historical interest if they meet the criteria set out in the Judgment of the Court of Justice of the European Communities in Case No C 200/84, and therefore:
 - possess a certain scarcity value,
 - are not normally used for their original purpose,
 - are the subject of special transactions outside the normal trade in similar utility articles,
 - are of high value, and
 - illustrate a significant step in the evolution of human achievements or a period of that evolution.

In view of the fact that a motor vehicle is basically a utility article with a relatively short life, and subject to constant technical development, then the foregoing preconditions underlying the above judgments, in so far as they are not obviously contradicted by the facts, can be taken to apply in respect of:

- vehicles in their original state, without substantial changes to the chassis, steering or braking system, engine, etc., at least 30 years old and of a model or type which is no longer in production,
 - all vehicles manufactured before 1950, even if not in running order.
2. It also includes, as collectors' pieces of historical interest:
 - (a) motor vehicles, irrespective of their date of manufacture, which can be proved to have been used in the course of an historic event;
 - (b) motor racing vehicles, which can be proved to be designed, built and used solely for competition and have scored significant sporting successes at prestigious national or international events.

Proof can be supplied by appropriate documentation, for example, reference books or specialised literature, or by opinions from recognized experts.

3. The above Explanatory Notes apply, *mutatis mutandis*, to motorcycles.
4. Replicas which do not fulfil the abovementioned criteria are excluded.