

Article 98 A of annex III of the French tax code gives a list of works with special tax status (inserted by Order n° 95-172 of 17 February 1995 art. 1 to 4 Journal Officiel of 18 February 1985)

I. Second hand goods are considered to include tangible goods likely to be reused, in their current state or after repair, other than works of art and collectables or antiques and other than precious metals or precious stones.

II. The following are considered to be works of art :

1° Pictures, collages and similar little pictures, paintings and drawings, completely created by hand by the artist, excluding architects' and engineers' drawings and other industrial, commercial, topographical or similar drawings, hand-decorated manufactured items, painted canvases for theatre sets, studio backdrops or similar uses ;

2° Original engravings, prints and lithographs produced in a limited number directly in black or in colour, from one or more plates made entirely by hand by the artist, regardless of the technique or material used, with the exception of any mechanical or photomechanical process ;

3° With the exclusion of items of jewellery and silverware, original productions of statuary art or sculpture in all materials when made entirely by the artist; sculpture casts limited to eight copies and made under the control of the artist or his/her beneficiaries ;

4° Tapestries and wall textiles made by hand, on the basis of original patterns provided by the artists, provided there are no more than eight copies of each one ;

5° One-off copies of ceramics, produced entirely by the artist and signed by him/her ;

6° Enamelwork on copper, made entirely by hand, limited to eight numbered copies bearing the signature of the artist or art studio, excluding items of jewellery and silverware ;

7° Photographs taken by the artist, developed by him/her or under his/her control, signed and numbered, limited to thirty copies, for all formats and media.

III. Collectables include the following, with the exception of new items :

1° Postage stamps, excise stamps, postmarks, first day covers, covers and similar, cancelled or non-cancelled but no longer valid and not intended to be valid ;

2° Collections and specimens for zoological, botanical, mineralogy and anatomy collections, or of historical, archaeological, paleontological, ethnographical or numismatic interest.

IV. Antiques are movable items, other than works of art and collectables, over one hundred years old.

