

97.03 - Original sculpture and statuary, in any material.

9703.10 - Of an age exceeding 100 years

9703.90 - Other

This heading covers original sculptures and statuary, ancient or modern. They may be in any material (stone, reconstituted stone, terra-cotta, wood, ivory, metal, wax, etc.), in the round, in relief or in intaglio (statues, busts, figurines, groups, representations of animals, etc., including reliefs for architectural purposes).

These works may be produced by various processes including the following : in one of these the artist carves the work directly from hard materials; in another the artist models soft materials into figures; these are then cast in bronze or in plaster, or are fired or otherwise hardened, or they may be reproduced by the artist in marble or in other hard materials.

In the latter process, the artist usually proceeds on the following lines :

He begins by roughing out his idea as a model, also known as a maquette, (usually on a reduced scale) in clay or other plastic material; with this as a basis, he then models a "clay form". This "clay form" is seldom sold, but is usually destroyed after it has served for moulding a very limited number of copies decided in advance by the artist, or it is placed in a museum for study purposes. These reproductions include, firstly, the "plaster model" produced directly from the "clay form". This "plaster model" is used either as a model for the execution of the work in stone or wood, or for preparing moulds for casting in metal or wax.

The same sculpture may therefore be reproduced as two or three "copies" in marble, wood, wax, bronze, etc., and a few in terra-cotta or in plaster. Not only the preliminary model, but also the "clay form", the "plaster model" and these "copies" constitute original works of the artist; the copies are in fact never quite identical as the artist has intervened at each stage with additional modelling, corrections to casts, and for the patina imparted to each article. Only rarely does the total number of replicas exceed twelve.

The heading therefore covers not only the original models made by the sculptor but also copies and reproductions of those models made by the second process described above, whether these are made by the sculptor himself or by another artist.

The heading excludes the following articles, even if they are designed or created by artists :

- (a) Ornamental sculptures of a commercial character.
- (b) Articles of personal adornment and other works of conventional craftsmanship of a commercial character (ornaments, religious effigies, etc.).
- (c) Mass-produced reproductions in plaster, staff, cement, papier maché, etc.

With the exception of articles of adornment classifiable in heading 71.16 or 71.17, all these articles are classified according to their constituent material (heading 44.20 for wood, heading 68.02 or 68.15 for stone, heading 69.13 for ceramics, heading 83.06 for base metal, etc.).