

SECTION XIV

**Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metal,
metals clad with Precious Metal and Articles thereof;
Imitation Jewellery; Coin**

CHAPTER – 71

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metals clad with Precious Metal and Articles thereof;
Imitation Jewellery; Coin**

Notes:

1. Subjects to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of Precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (a) Headings 7113, 7114 and 7115 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing (b) Heading 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents)
3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, luster's);
 - (d) Supported catalysts (heading 3815);
 - (e) Articles of heading 4202 or 4203 referred to in Note 2 (B) to Chapter 42;
 - (f) Articles of heading 4303 or 4304;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65
 - (i) Umbrellas, walking sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However,

articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worded sapphires and diamonds for styli (heading 8522);

- (l) Articles of Chapter 90, 91 or 92 (Scientific instruments, clocks and watches, musical instruments);
- (m) Arms or parts thereof (Chapter 93);
- (n) Articles Covered by Note 2 to Chapter 95;
- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) Original sculptures or statutory (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding one hundred years (heading 9706), other than natural or cultured pearls or precious or semi-precious stones.

4. (a) The expression "precious metal" means silver, gold and platinum

(b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5. For the purpose of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal is to be treated as an alloy of precious metal if any one precious metal constituents as much as 2% by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

- (i) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
- (j) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2% by weight, of platinum, is to be treated as an alloy of gold;
- (k) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout this Schedule the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (a) to Section VI, goods answering to a description in heading 7112 are to be classified in that heading and in no other heading of this Schedule.

9. For the purpose of heading 7113, the expression “articles of jewellery” means:
 - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, broaches, ear-ring, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, catechu; boxes)
10. For the purpose of heading 7114, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, table-ware, toilet-ware, smokers’ requisites and other articles of household, office or religious use

11. For the purposes of heading 7117, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-sliders or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

SUB-HEADING NOTES

1. For the purposes of sub-headings 7106 10, 7108 11, 7110 11, 7110 31 and 7110 41, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4(b), for the purposes of sub-headings 7110 11 and 7110 19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloy in the sub-heading of heading 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium osmium or ruthenium which predominates by weight over each other of these metals.

TARIFF ITEM	Description of Goods	UNITS	Custom Duty	
			STD.	PREF.
1	2	3	4	5
	I. Natural or cultured pearls and precious or semi-precious stones			
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport			
7101 01	<i>Natural pearls:</i>			
7101 10 10	Unworked	g	30%	-
7101 10 90	Worked	g	30%	-
7101 21 00	<i>Cultured pearls:</i>			
7101 22 00	Unworked	g	30%	-
	Worked	g	30%	-
7102	Diamonds whether or not worked, but not mounted or set			
7102 10 00	- Unsorted	c/k	30%	-
7102 21	<i>Industrial :</i>			
7102 21 10	<i>Unworked or simply sawn, cleaved or bruted:</i>			
7102 21 20	Sorted	c/k	30%	-
7102 21 20	Unsorted	c/k	30%	-
7102 29	<i>Other:</i>			
7102 29 10	Crushed	c/k	30%	-
7102 29 90	Other	c/k	30%	-
7102 31 00	<i>Non-industrial :</i>			
7102 31 00	<i>Unworked or simply sawn, cleaved or bruted</i>	c/k	30%	-
7102 39	<i>Other:</i>			
7102 39 10	Diamond (other than industrial diamonds), cut or otherwise worked but not mounted or set	c/k	30%	-
7102 39 90	Other	c/k	30%	-
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport			
7103 10	<i>Unworked or simply sawn or roughly shaped:</i>			
7103 10 11	<i>Precious stones:</i>			
7103 10 11	Emerald	-	30%	-
7103 10 12	Ruby & Sapphire	-	30%	-

7103 10 19	---	Other <i>Semi-precious stones:</i>	-	30%	-	
7103 10 91	----	Feldspar (Moon stone)	-	30%	-	
7103 10 92	----	Garnet	-	30%	-	
7103 10 93	----	Agate	-	30%	-	
7103 10 94	----	Green Aventurine	-	30%	-	
7103 10 99	---	Other	-	30%	-	
	-	<i>Otherwise worked :</i>				
7103 91	---	<i>Ruby, sapphire and emerald:</i>				
7103 91 10	----	Emerald	g	30%	-	
7103 91 20	---	Ruby, and sapphire	g	30%	-	
7103 99	---	<i>Other:</i>				
7103 99 10	---	Feldspar (Moon Stone)	g	30%	-	
7103 99 20	---	Garnet	g	30%	-	
7103 99 30	---	Agate	g	30%	-	
7103 99 40	---	Chalcedony	g	30%	-	
7103 99 90	---	Other	g	30%	-	
7104		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious stones, temporarily strung for convenience of transport				
7104 10 00	-	Piezo-electric quartz	g	30%	-	
7104 20 00	-	Other, uncorked or simply sawn or roughly shaped	g	30%	-	
7104 90 00	-	Other	g	30%	-	
7105		Dust and powder of natural or synthetic precious or semi-precious stones				
7105 10 00	-	Of diamonds,	g	30%	-	
0105 90 00	-	Other	g	30%	-	

		II. Precious metals and metal clad with precious metals			
7106		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form			
7106 10 00	-	Powder	30%	-	
	-	<i>Other:</i>			
7106 91 00	--	Unwrought	30%	-	
7106 92	--	<i>Semi-manufactured:</i>			
7106 92 10	---	Sheets, plates, strips, tubes and pipes	30%	-	
7106 92 90	---	Other	30%	-	
7107 00 00		Base metals clad with silver, not further worked than semi-manufactured	30%	-	
7108		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form			
	-	<i>Non-monetary:</i>			
7108 11 00	--	Powder	g	30%	-
7108 12 00	--	Other unwrought forms	g	30%	-
7108 13 00	--	Other semi-manufactured forms	g	30%	-
		Monetary			
7108 12 00	--	Other unwrought items	g	30%	-
7109 00 00		Base metals or silver, clad with gold, not further worked than semi-manufactured	-	30%	-

7110	Platinum, unwrought or in semi-manufactured form, or in powder form				
	<i>Platinum:</i>				
7101 11	-- <i>Unwrought or in powder form:</i>				
7110 11 10	--- Unwrought	g	30%	-	
7110 11 20	--- In powder form	g	30%	-	
7110 19 00	--- Other	g	30%	-	
	<i>Palladium:</i>				
7110 21 00	-- Unwrought or in powder form	g	30%	-	
7110 29 00	-- Other	g	30%	-	
	<i>Rhodium:</i>				
7110 31 00	-- Unwrought or in powder form:	g	30%	-	
7110 39 00	-- Other	g	30%	-	
	<i>Iridium, osmium and ruthenium:</i>				
7110 41 00	-- Unwrought or in powder form	g	30%	-	
7110 49 00	-- Other	g	30%	-	
7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	-	30%	-	
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the metal				
7112 30 00	- Ash containing precious metal or precious metal compounds	-	30%	-	
	<i>Other:</i>				
7112 91 00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	-	30%	-	
7112 92 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	-	30%	-	
	<i>Other:</i>				
7112 99 10	-- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	-	30%	-	
7112 99 20	-- Sweepings containing gold or silver	-	30%	-	
7112 99 90	-- Other	-	30%	-	

		III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
7113		Articles of Jewellery and parts thereof, of precious metal or of metal clad with precious metal			
	-	<i>Of metal clad with precious metal:</i>			
7113 11	--	<i>Of silver, whether or not plated or clad with other precious metal:</i>			
7113 11 10	---	Jewellery with filigree work	-	30%	-
7113 11 20	---	Silver Jewellery with gems	-	30%	-
7113 11 30	---	Other articles of Jewellery	-	30%	-
7113 11 90	---	Parts	-	30%	-
7113 19	--	<i>Of other precious metal, whether or not plated or clad with precious metal:</i>			
7113 19 10	---	Of gold, unstudded	-	30%	-
7113 19 20	---	Of gold, set with pearls	-	30%	-
7113 19 30	---	Of gold set with diamonds	-	30%	-
7113 19 40	---	Of gold, set with other precious and semi-precious stones	-	30%	-
7113 19 50	---	Of platinum, group metals, unstudded	-	30%	-
7113 19 60	---	Of other precious metals	-	30%	-
7113 19 90	---	Parts	-	30%	-
7113 20	-	<i>Of base metal clad with precious metal:</i>			
7113 20 10	--	Rolled gold jewellery, studded or unstudded	-	30%	-
7113 20 90	--	Parts	-	30%	-
7114		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal			
	-	<i>Of precious metal, whether or not plated or clad with precious metal:</i>			
7114 11	--	<i>Of silver, whether or not plated or clad with precious metal:</i>			
7114 11 10	---	Articles	-	30%	-
7114 11 90	---	Parts	-	30%	-
7114 19	--	<i>Of other precious metal, whether or not plated or clad with precious metal:</i>			
7114 19 10	---	Articles of gold	-	30%	-
7114 19 20	---	Articles of platinum group metal	-	30%	-
7114 19 30	---	Articles of other precious metal	-	30%	-
7114 19 90	---	Parts	-	30%	-
7114 20	-	<i>Of base metal clad with precious metal:</i>			
7114 20 10	---	Articles of rolled gold	-	30%	-
7114 20 20	---	Other articles	-	30%	-
7114 20 30	---	Parts	-	30%	-

7115		Other articles of precious metal or of metal clad with precious metal			
7115 10 00	-	Catalysts in the from of wire cloth or grill, of platinum	-		
7115 90	-	<i>Other</i>			
7115 90 10	---	Laboratory and industrial articles of precious metal or rolled gold	-		
		Spinneret's made mainly of gold			
7115 90 20	--	Other	-		
7115 90 90	---	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	-		
7116		Articles of natural and cultured pearls, precious or semi-precious stones(natural, synthetic or reconstructed)			
7116 10 00	-	Of natural or cultured pearls	g 30%	-	
7116 20 00	-	Of precious or semi-precious stones (natural, synthetic or reconstructed)	g 30%	-	
7117		Imitation Jewellery			
	-	<i>Of base metal, whether or not placed with precious metal :</i>			
7117 11 00	--	Cuff-links and studs	- 30%	-	
7117 19	-	<i>Other:</i>			
7117 19 10	---	Bangles	- 30%	-	
7117 19 20	---	German Silver jewellery	- 30%	-	
7117 19 90	---	Other	- 30%	-	
7117 90	-	<i>Other:</i>			
7117 90 10	---	Jewellery set with imitation pearls or imitation or synthetic stones	- 30%	-	
7117 90 90	---	Other	- 30%	-	
7118		Coin			
7118 10 00	-	Coin (other than gold coin), not being legal tender	g 30%	-	
7118 90 00	-	Other	g 30%	-	