

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Notes.

1.- Subject 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 71.13, 71.14 and 71.15 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 Note does not apply to such articles (*).

(B) Heading 71.16 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, lustres);
- (d) Supported catalysts (heading 38.15);
- (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
- (f) Articles of heading 43.03 or 43.04;
- (g) Goods of Section XI (textiles and textile articles);
- (h) Footwear, headgear or other articles of Chapter 64 or 65;
- (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
- (k) Abrasive goods of heading 68.04 or 68.05 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 worked sapphires and diamonds for styli (heading 85.22);
- (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 statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

(*) The underlined portion of this Note constitutes an optional text.

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 purposes 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 constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :

- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) 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;

(c) 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 the Nomenclature 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 the Nomenclature 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 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.- For the purposes of heading 71.13, the expression "articles of jewellery" means :

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semi precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10.- For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11.- For the purposes of heading 71.17, 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-slides or the like, or hairpins, of heading 96.15), 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.

(*) The underlined portion of this Note constitutes an optional text.

Subheading Notes.

1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 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 subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3.- For the classification of alloys in the subheadings of heading 71.10, 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.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
			I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI - PRECIOUS STONES																			
71.01			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(+).																			
	7101.10	-	Natural pearls	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
		-	Cultured pearls :																			
	7101.21	--	Unworked	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
	7101.22	--	Worked	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
71.02			Diamonds, whether or not worked, but not mounted or set (+).																			
	7102.10	-	Unsorted	carat						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
		-	Industrial :																			
	7102.21	--	Unworked or simply sawn, cleaved or bruted	carat						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
	7102.29	--	Other	carat						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
		-	Non-industrial :																			
	7102.31	--	Unworked or simply sawn, cleaved or bruted	carat						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
	7102.39	--	Other	carat						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
71.03			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	-	Unworked or simply sawn or roughly shaped	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
		-	Otherwise worked :																			
	7103.91	--	Rubies, sapphires and emeralds	carat						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
	7103.99	--	Other	carat						Free	Free		Free		Free	Free	Ex	Ex			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
71.04			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 or semi-precious stones, temporarily strung for convenience of transport.																			
	7104.10	-	Piezo-electric quartz	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
	7104.20.00	-	Other, unworked or simply sawn or roughly shaped	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
		-	Other, unworked or simply sawn or roughly shaped :																			
	7104.21	--	Diamonds	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
	7104.29	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
	7104.90.00	-	Other	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
		-	Other :																			
	7104.91	--	Diamonds	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
	7104.99	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
71.05			Dust and powder of natural or synthetic precious or semi-precious stones.																			
	7105.10	-	Of diamonds	carat						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
	7105.90	-	Other	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
			II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METALS																			
71.06			Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.																			
	7106.10	-	Powder	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
		-	Other :																			
	7106.91	--	Unwrought	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
	7106.92	--	Semi-manufactured	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	
71.07	7107.00		Base metals clad with silver, not further worked than semi-manufactured.	kg						Free	Free		Free		Free	Free	Ex	Ex			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
71.08			Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.																			
		-	Non-monetary :																			
	7108.11	--	Powder	kg	L					Free	Free		4%		Free	15%	Ex	Ex		2.5%		
	7108.12	--	Other unwrought forms	kg	L					Free	Free		4%		Free	15%	Ex	Ex		2.5%		
	7108.13	--	Other semi-manufactured forms	kg	L					Free	Free		4%		Free	15%	Ex	Ex		2.5%		
	7108.20	-	Monetary	kg	L					Free	Free		4%		Free	15%	Ex	Ex		2.5%		
71.09	7109.00		Base metals or silver, clad with gold, not further worked than semi-manufactured.	kg						Free	Free		Free		Free	Free	15%	Ex		2.5%		
71.10			Platinum, unwrought or in semi-manufactured forms, or in powder form.																			
		-	Platinum :																			
	7110.11	--	Unwrought or in powder form	kg						Free	Free		Free		Free	Free	Ex	Ex		2.5%		
	7110.19	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex		2.5%		
		-	Palladium :																			
	7110.21	--	Unwrought or in powder form	kg						Free	Free		Free		Free	Free	Ex	Ex		2.5%		
	7110.29	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex		2.5%		
		-	Rhodium :																			
	7110.31	--	Unwrought or in powder form	kg						Free	Free		Free		Free	Free	Ex	Ex		2.5%		
	7110.39	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex		2.5%		
		-	Iridium, osmium and ruthenium :																			
	7110.41	--	Unwrought or in powder form	kg						Free	Free		Free		Free	Free	Ex	Ex		2.5%		
	7110.49	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex		2.5%		
71.11	7111.00		Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	kg	L					Free	Free		Free		Free	Free	15%	Ex		2.5%		
71.12	-		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 recovery of precious metal.																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
71.12			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 recovery of precious metal other than goods of heading 85.49.																			
	7112.30	-	Ash containing precious metal or precious metal compounds :																			
	7112.30.10	---	Containing gold, including metal clad with gold but excluding sweepings containing other precious metals	kg					Free	Free		Free		Free	Free	15%	Ex			2.5%		
	7112.30.90	---	Other	kg	L				Free	Free		Free		Free	Free	15%	Ex			2.5%		
		-	Other :																			
	7112.91	--	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg					Free	Free		Free		Free	Free	15%	Ex			2.5%		
	7112.92	--	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	L				Free	Free		Free		Free	Free	15%	Ex			2.5%		
	7112.99	--	Other	kg	L				Free	Free		Free		Free	Free	15%	Ex			2.5%		
			III.- JEWELLERY GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES																			
71.13			Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.																			
		-	Of precious metal whether or not plated or clad with precious metal :																			
	7113.11	--	Of silver, whether or not plated or clad with other precious metal :																			
	7113.11.10	---	Articles	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7113.11.90	---	Parts	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
	7113.19	--	Of other precious metal, whether or not plated or clad with precious metal :																			
		---	Articles :						Free	Free		Free	Free	Free	Free	15%	10%	10%		2.5%		
	7113.19.11	----	Of Gold,22 karat or less	kg					Free	Free		Free	Free	Free	Free	15%	Ex	7%		2.5%		
	7113.19.12	----	Of Gold,more than 22 karat	kg	L/TB				Free	Free		Free	Free	Free	Free	15%	Ex	7%		2.5%		
	7113.19.19	----	Other	kg					Free	Free		Free	Free	Free	Free	15%	Ex	7%		2.5%		
		---	Parts:						Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7113.19.91	----	Of Gold,22 karat or less	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
	7113.19.92	----	Of Gold,more than 22 karat	kg	L/TB				Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
	7113.19.99	----	Other	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	7113.20	-	Of base metal clad with precious metal:																			
	7113.20.10	---	Articles	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	7113.20.90	---	Parts	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
71.14			Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.																			
		-	Of precious metal whether or not plated or clad with precious metal :																			
	7114.11	--	Of silver, whether or not plated or clad with other precious metal	kg									Free	Free	Free	Free	15%	Ex			2.5%	
	7114.19	--	Of other precious metal, whether or not plated or clad with precious metal	kg									Free	Free	Free	Free	15%	10%			2.5%	
	7114.20	-	Of base metal clad with precious metal	kg									Free	Free	Free	Free	15%	Ex			2.5%	
71.15			Other articles of precious metal or of metal clad with precious metal.																			
	7115.10	-	Catalysts in the form of wire cloth or grill, platinum	kg						Free	Free		Free	Free	Free	Free	Ex	Ex			2.5%	
	7115.90	-	Other	kg						Free	Free		Free	Free	Free	Free	Ex	10%			2.5%	
71.16			Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).																			
	7116.10	-	Of natural or cultured pearls	kg		Free				Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	7116.20	-	Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg		Free				Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
71.17			Imitation Jewellery.																			
		-	Of base metal, whether or not plated with precious metal :																			
	7117.11	--	Cuff-links and studs	kg						Free	Free		Free	Free	Free	Rs. 50 per Kg	Ex	Ex	Rs.150/= per kg		2.5%	
	7117.19	--	Other	kg						Free	Free		Free	Free	Free	Free	Ex	10%			2.5%	
	7117.90	-	Other	kg						Free	Free		Free	Free	Free	Rs. 50 per Kg	Ex	Ex	Rs.150/= per kg		2.5%	
71.18			Coin (+).																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	7118.10	-	Coin (other than gold coin), not being legal tender	kg	L					Free	Free		Free		Free	Free	15%	Ex			2.5%	
	7118.90	-	Other :																			
	7118.90.10	---	Gold coin	kg						Free	Free		Free		Free	Free	Ex	10%			2.5%	
	7118.90.90	---	Other	kg	L					Free	Free		Free		Free	Free	15%	Ex			2.5%	