

## 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;
- (i) 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 styls (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		Gen	SG	GEN	SG				
		<b>I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI - PRECIOUS STONES</b>																					
<b>71.01</b>		<b>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 (+).</b>																					
	7101.10	- Natural pearls	kg						Free	Free	Free		Free	Free	18%	Ex					2.5%		
		- Cultured pearls :																					
	7101.21	-- Unworked	kg						Free	Free	Free		Free	Free	18%	Ex					2.5%		
	7101.22	-- Worked	kg						Free	Free	Free		Free	Free	18%	Ex					2.5%		
<b>71.02</b>		<b>Diamonds, whether or not worked, but not mounted or set (+).</b>																					
	7102.10	- Unsorted	carat						Free	Free	Free		Free	Free	18%	Ex					2.5%		
		- Industrial :																					
	7102.21	-- Unworked or simply sawn, cleaved or bruted	carat						Free	Free	Free		Free	Free	18%	Ex					2.5%		
	7102.29	-- Other	carat						Free	Free	Free		Free	Free	18%	Ex					2.5%		
		- Non-industrial :																					
	7102.31	-- Unworked or simply sawn, cleaved or bruted	carat						Free	Free	Free		Free	Free	18%	Ex					2.5%		
	7102.39	-- Other	carat						Free	Free	Free		Free	Free	18%	Ex					2.5%		
<b>71.03</b>		<b>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 (+).</b>																					
	7103.10	- Unworked or simply sawn or roughly shaped	kg						Free	Free	Free		Free	Free	18%	Ex					2.5%		
	7103.10.10	---	Precious stones	kg					Free	Free	Free		Free	Free	18%	Ex							
	7103.10.20	---	Semi-Precious stones	kg					Free	Free	Free		Free	Free	18%	Ex							
		- Otherwise worked :																					
	7103.91	-- Rubies, sapphires and emeralds	carat						Free	Free	Free		Free	Free	18%	Ex					2.5%		
	7103.99	-- Other	carat						Free	Free	Free		Free	Free	18%	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		Gen	SG	GEN	SG				
<b>71.04</b>			<b>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.</b>																					
	7104.10	-	Piezo-electric quartz	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Other, unworked or simply sawn or roughly shaped :																					
	7104.21	--	Diamonds	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7104.29	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Other :																					
	7104.91	--	Diamonds	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7104.99	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
<b>71.05</b>			<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>																					
	7105.10	-	Of diamonds	carat						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7105.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
			<b>II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>																					
<b>71.06</b>			<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>																					
	7106.10	-	Powder	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		-	Other :																					
	7106.91	--	Unwrought	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7106.92	--	Semi-manufactured	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
<b>71.07</b>	7107.00		<b>Base metals clad with silver, not further worked than semi-manufactured.</b>	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
<b>71.08</b>			<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>																					
		-	Non-monetary :																					
	7108.11	--	Powder	kg	L					Free	Free		4%		Free	15%	18%	Ex					2.5%	
	7108.12	--	Other unwrought forms	kg	L					Free	Free		4%		Free	15%	18%	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		Gen	SG	GEN	SG				
	7108.13	-- Other semi-manufactured forms	kg	L					Free	Free		4%		Free	15%	18%	Ex					2.5%	
	7108.20	- Monetary	kg	L					Free	Free		4%		Free	15%	18%	Ex					2.5%	
<b>71.09</b>	7109.00	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
<b>71.10</b>		<b>Platinum, unwrought or in semi-manufactured forms, or in powder form.</b>																					
		- Platinum :																					
	7110.11	-- Unwrought or in powder form	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7110.19	-- Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		- Palladium :																					
	7110.21	-- Unwrought or in powder form	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7110.29	-- Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		- Rhodium :																					
	7110.31	-- Unwrought or in powder form	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7110.39	-- Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
		- Iridium, osmium and ruthenium :																					
	7110.41	-- Unwrought or in powder form	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	7110.49	-- Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
<b>71.11</b>	7111.00	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>	kg	L					Free	Free		Free		Free	Free	18%	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		Gen	SG	GEN	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	18%	Ex					2.5%	
7112.30.90	---	Other	kg	L				Free	Free		Free		Free	Free	18%	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	18%	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	18%	Ex					2.5%	
7112.99	--	Other	kg	L				Free	Free		Free		Free	Free	18%	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	18%	10%	6%				2.5%	
7113.11.90	---	Parts	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
7113.19	--	Of other precious metal, whether or not plated or clad with precious metal :																				
	---	Articles :																				
7113.19.11	----	Of Gold,22 karat or less	kg					Free	Free		Free	Free	Free	Free	18%	Ex		7%	8%		2.5%	
7113.19.12	----	Of Gold,more than 22 karat	kg	LS				Free	Free		Free	Free	Free	Free	18%	Ex		7%	8%		2.5%	
7113.19.19	----	Other	kg					Free	Free		Free	Free	Free	Free	18%	Ex		7%	8%		2.5%	
	---	Parts:																				
7113.19.91	----	Of Gold,22 karat or less	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
7113.19.92	----	Of Gold,more than 22 karat	kg	LS				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
7113.19.99	----	Other	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
7113.20	-	Of base metal clad with precious metal:																				
7113.20.10	---	Articles	kg					Free	Free		Free	Free	Free	Free	18%	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		Gen	SG	GEN	SG			
	7113.20.90	Parts	kg						Free	Free	Free	Free	Free	Free	Free	18%	Ex				2.5%	
<b>71.14</b>		<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>																				
		- 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	18%	Ex					2.5%	
	7114.19	-- Of other precious metal, whether or not plated or clad with precious metal	kg								Free	Free	Free	Free	18%	10%	6%				2.5%	
	7114.20	- Of base metal clad with precious metal	kg								Free	Free	Free	Free	18%	Ex					2.5%	
<b>71.15</b>		<b>Other articles of precious metal or of metal clad with precious metal.</b>																				
	7115.10	- Catalysts in the form of wire cloth or grill, platinum	kg						Free	Free	Free	Free	Free	Free	18%	Ex					2.5%	
	7115.90	- Other	kg						Free	Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
<b>71.16</b>		<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>																				
	7116.10	- Of natural or cultured pearls	kg	Free				Free	Free	Free	Free	Free	Free	18%	Ex						2.5%	
	7116.20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	Free				Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	
<b>71.17</b>		<b>Imitation Jewellery.</b>																				
		- Of base metal, whether or not plated with precious metal :																				
	7117.11	-- Cuff-links and studs	kg					Free	Free	Free	Free	Rs. 50 per Kg	18%	Ex		Rs.150/= per kg	Free				2.5%	
	7117.19	-- Other	kg					Free	Free	Free	Free	Free	18%	10%							2.5%	
	7117.90	- Other	kg					Free	Free	Free	Free	Rs. 50 per Kg	18%	Ex	6%	Rs.150/= per kg	Free				2.5%	
<b>71.18</b>		<b>Coin (+).</b>																				
	7118.10	- Coin (other than gold coin), not being legal tender	kg	L				Free	Free	Free	Free	Free	18%	Ex							2.5%	
	7118.90	- Other :						Free	Free	Free	Free	Free	18%	10%	6%						2.5%	
	7118.90.10	--- Gold coin	kg					Free	Free	Free	Free	Free	18%	10%	6%						2.5%	
	7118.90.90	--- Other	kg	L				Free	Free	Free	Free	Free	18%	Ex							2.5%	