

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

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METAL, 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 Note does not apply to such articles.

(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 2843);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lusters);
 - (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
 - (ij) 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 worked 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:
- (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 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 (for example, rings, bracelets, necklaces, brooches, ear-rings, 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 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 9606, 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.

Heading No	HS Code	ITC(HS) Code	Description	Unit
			I. NATURAL OR CULTURED PEARLS AND PECIOUS OR SEMI-PRECIOUS STONES	
7101			PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS,	

Heading No	HS Code	ITC(HS) Code	Description	Unit
			NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT	
	7101 10		<i>Natural pearls:</i>	
		7101 10 10	Unworked	KGS
		7101 10 20	Worked	KGS
			<i>Cultured pearls:</i>	
		7101 21 00	Unworked	KGS
		7101 22 00	Worked	KGS
7102			DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET	
		7102 10 00	Unsorted	KGS
			<i>Industrial:</i>	
	7102 21		<i>Unworked or simply sawn, cleaved or bruted:</i>	
		7102 21 10	Sorted	CRT
		7102 21 20	Unsorted	CRT
	7102 29		<i>Other:</i>	
		7102 29 10	Crushed	CRT
		7102 29 90	Other	CRT
			<i>Non-industrial:</i>	
		7102 31 00	Unworked or simply sawn, cleaved or bruted	CRT
	7102 39		<i>Other:</i>	
		7102 39 10	Diamond, cut or otherwise worked but not mounted or set	CRT
		7102 39 90	Other	CRT
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>	
			<i>Precious stones:</i>	

Heading No	HS Code	ITC(HS) Code	Description	Unit
		7103 10 11	Emerald	KGS
		7103 10 12	Ruby and Sapphire	KGS
		7103 10 19	Other	KGS
			<i>Semi-precious stones:</i>	
		7103 10 21	Feldspar (Moon stone)	KGS
		7103 10 22	Garnet	KGS
		7103 10 23	Agate	KGS
		7103 10 24	Green Aventurine	KGS
		7103 10 29	Other	KGS
			<i>Otherwise worked:</i>	
	7103 99	7103 91 00	Ruby, sapphire and emerald	CRT
			<i>Other:</i>	
		7103 99 10	Feldspar (Moon Stone)	CRT
		7103 99 20	Garnet	CRT
		7103 99 30	Agate	CRT
		7103 99 40	Chalcedony	CRT
		7103 99 90	Other	CRT
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 OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT	
		7104 10 00	Piezo-electric quartz	KGS
		7104 20 00	Other, unworked or simply sawn or roughly shaped	KGS
		7104 90 00	Other	KGS
7105			DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI- PRECIOUS STONES	
		7105 10 00	Of diamond	CRT
		7105 90 00	Other	CRT
			II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL	
7106			SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI- MANUFACTURED FORMS, OR IN POWDER FORM	

Heading No	HS Code	ITC(HS) Code	Description	Unit
		7106 10 00	Powder	KGS
			Other:	
		7106 91 00	Unwrought	KGS
	7106 92		Semi-manufactured:	
		7106 92 10	Sheets, plates, strips, tubes and pipes	KGS
		7106 92 90	Other	KGS
		7107 00 00	Base metals clad with silver, not further worked than semi-manufactured	KGS
7108			GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM	
			Non-Monetary:	
		7108 11 00	Powder	KGS
		7108 12 00	Other unwrought forms	KGS
		7108 13 00	Other semi- manufactured forms	KGS
		7108 20 00	Monetary	KGS
		7109 00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured	KGS
7110			PLATINUM, UNWROUGHT OR IN SEMI- MANUFACTURED FORM, OR IN POWDER FORM	
			Platinum:	
	7110 11		Unwrought or in powder form:	
		7110 11 10	Unwrought form	KGS
		7110 11 20	In powder form	KGS
		7110 19 00	Other	KGS
			Palladium:	
		7110 21 00	Unwrought or in powder form	KGS
		7110 29 00	Other	KGS
			Rhodium :	
		7110 31 00	Unwrought or in powder form	KGS
		7110 39 00	Other	KGS
			Iridium, osmium and ruthenium:	

Heading No	HS Code	ITC(HS) Code	Description	Unit
		7110 41 00	Unwrought or in powder from	KGS
		7110 49 00	Other	KGS
		7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	KGS
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 RECOVERY OF PRECIOUS METAL	
		7112 30 00	Ash containing precious metal or precious metal compounds	KGS
			<i>Other:</i>	
		7112 91 00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	KGS
		7112 92 00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	KGS
	7112 99		<i>Other:</i>	
		7112 99 10	Of silver, including metal clad with silver but excluding sweepings containing other precious metals	KGS
		7112 99 20	Sweepings containing gold or silver	KGS
		7112 99 90	Other	KGS
			III. JEWELLERY, GOLDSMITH'S 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 precious metal whether or not plated or 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	KGS
		7113 11 20	Jewellery studded with gems	KGS

Heading No	HS Code	ITC(HS) Code	Description	Unit
		7113 11 30	Other articles of Jewellery	KGS
		7113 11 90	Parts	KGS
	7113 19		<i>Of other precious metal, whether or not plated or clad with precious metal:</i>	
		7113 19 10	Of gold, unstudded	KGS
		7113 19 20	Of gold, set with pearls	KGS
		7113 19 30	Of gold, set with diamonds	KGS
		7113 19 40	Of gold, set with other precious and semi-precious stones	KGS
		7113 19 50	Of platinum, unstudded	KGS
		7113 19 60	Parts	KGS
		7113 19 90	Other	KGS
		7113 20 00	Of base metal clad with precious metal	KGS
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	KGS
		7114 11 20	Parts	KGS
	7114 19		<i>Of other precious metal, whether or not plated or clad with precious metal:</i>	
		7114 19 10	Articles of gold	KGS
		7114 19 20	Articles of platinum	KGS
		7114 19 30	Parts	KGS
	7114 20		<i>Of base metal clad with precious metal:</i>	
		7114 20 10	Articles clad with gold	KGS
		7114 20 20	Other articles	KGS
		7114 20 30	Parts	KGS
7115			OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL	
		7115 10 00	Catalysts in the form of wire cloth or grill, of platinum	KGS

Heading No	HS Code	ITC(HS) Code	Description	Unit
	7115 90		<i>Other:</i>	
		7115 90 10	Laboratory and industrial articles of precious metal	KGS
		7115 90 20	Spinneret's made mainly of gold	KGS
		7115 90 90	Other	KGS
7116			ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED)	
		7116 10 00	Of natural or cultured pearls	KGS
		7116 20 00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	KGS
7117			IMITATION JEWELLERY	
			<i>Of base metal, whether or not plated with precious metal:</i>	
		7117 11 00	Cuff-links and studs	KGS
	7117 19		<i>Other:</i>	
		7117 19 10	Bangles	KGS
		7117 19 20	German silver jewellery	KGS
		7117 19 90	Other	KGS
	7117 90		<i>Other:</i>	
		7117 90 10	Jewellery studded with imitation pearls or imitation or synthetic stones	KGS
		7117 90 90	Other	KGS
7118			COIN	
		7118 10 00	Coin (other than gold coin), not being legal tender	KGS
		7118 90 00	Other	KGS