

Customs Tariff Act 1975

Chapter 71 - Natural or Cultured Pearls, Precious or Semi-precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin

SECTION XIV

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CHAPTER 71

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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. 1[(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.

1[(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 statuary (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. 2[(A)] The expression "precious metal" means silver, gold and platinum.

2[(B)] The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

2[(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 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.

3 9. For the purposes 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 semi-precious 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 7114, the expression "articles of gold smiths' 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 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-slides or the like, or hairpin, 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 21, 71103 1 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[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 alloys in the sub-headings 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	Unit	
(1)		(2)	(3)	
		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 10		- Natural pearls:		
7101 10 10	---	Unworked	kg.	
7101 10 20	---	Worked	kg.	
		- Cultured pearls:		
7101 21 00	--	Unworked	kg.	
7101 22 00	--	Worked	kg.	
7102		Diamonds, whether or not worked, but not mounted or set		

7102 10 00	-	Unsorted	c/k	
	-	Industrial:		
7102 21	--	Unworked or simply sawn, cleaved or bruted:		
7102 21 10	---	Sorted	c/k	
7102 21 20	---	Unsorted	c/k	
7102 29	--	Other:		
7102 29 10	---	Crushed	c/k	
7102 29 90	---	Other	c/k	
	-	Non-industrial:		
7102 31 00	--	Unworked or simply sawn, cleaved or bruted	c/k	
7102 39	--	Others:		
7102 39 10	---	Diamond, cut or otherwise worked but not mounted or set	c/k	
7102 39 90	---	Other	c/k	
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	-	Unworked or simply sawn or roughly shaped:		
	---	Precious stones:		
7103 10 11	----	Emerald	kg.	
7103 10 12	----	Ruby and sapphire	kg.	
7103 10 19	----	Other	kg.	
	---	Semi-precious stones:		
7103 10 21	----	Feldspar (Moon stone)	kg.	
7103 10 22	----	Garnet	kg.	
7103 10 23	----	Agate	kg.	
7103 10 24	----	Green aventurine	kg.	
7103 10 29	----	Other	kg.	
	-	Otherwise worked:		
7103 91 00	--	Ruby, sapphire and emeralds	c/k	
7103 99	--	Other:		
7103 99 10	---	Feldspar (Moon stone)	c/k	
7103 99 20	---	Garnet	c/k	

7103 99 30	---	Agate	c/k	
7103 99 40	---	Chalcedony	c/k	
7103 99 90	---	Other	c/k	
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	kg.	
7104 20 00	-	Other, unworked or simply sawn or roughly shaped	kg.	
7104 90 00	-	Other	kg.	
7105		Dust and powder of natural or synthetic precious or semi-precious stones		
7105 10 00	-	Of diamond	c/k	
7105 90 00	-	Other	c/k	
		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		
7106 10 00	-	Powder	kg.	
	-	Other:		
7106 91 00	--	Unwrought	kg.	
7106 92	--	Semi-manufactured :		
7106 92 10	---	Sheets, plates, strips, tubes and pipes	kg.	
7106 92 90	---	Other	kg.	
7107 00 00		Base metals clad with silver, not further worked than semi-manufactured	kg.	
7108		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form		
	-	Non-monetary:		
7108 11 00	--	Powder	kg.	
7108 12 00	--	Other unwrought forms	kg.	
7108 13 00	--	Other semi-manufactured forms	kg.	
7108 20 00	-	Monetary	kg.	
7109 00 00		Base metals or silver, clad with gold, not further worked than semi-manufactured	kg.	

7110		Platinum, unwrought or in semi-manufactured form, or in powder form		
	-	Platinum :		
7101 11	--	Unwrought or in powder form:		
7110 11 10	---	Unwrought form	kg.	
7110 11 20	---	In powder form	kg.	
7110 19 00	--	Other	kg.	
	-	Palladium:		
7110 21 00	--	Unwrought or in powder form	kg.	
7110 29 00	--	Other	kg.	
	-	Rhodium:		
7110 31 00	--	Unwrought or in powder from	kg.	
7110 39 00	--	Other	kg.	
	-	Iridium, osmium and ruthenium:		
7110 41 00	--	Unwrought or in powder from	kg.	
7110 49 00	--	Other	kg.	
7111 00 00		Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	kg.	
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	kg.	
	-	Other:		
7112 91 00	--	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg.	
7112 92 00	--	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg.	
7112 99	--	Other:		
7112 99 10	---	Of silver, including metal clad with silver but excluding sweepings containing other precious metals	kg.	
7112 99 20	---	Sweepings containing gold or silver	kg.	
7112 99 90	---	Other	kg.	
		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		
		- 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		--- Jewellery with filigree work	kg.	
7113 11 20		--- Jewellery studded with gems	kg.	
7113 11 30		--- Other articles of Jewellery	kg.	
7113 11 90		--- Parts	kg.	
7113 19		-- Of other precious metal, whether or not plated or clad with precious metal:		
7113 19 10		--- Of gold, unstudded	kg.	
7113 19 20		--- Of gold, set with pearls	kg.	
7113 19 30		--- Of gold, set with diamonds	kg.	
7113 19 40		--- Of gold, set with other precious and semi precious stones	kg.	
7113 19 50		--- Of platinum, unstudded	kg.	
7113 19 60		--- Parts	kg.	
7113 19 90		--- Other	kg.	
7113 20 00		- Of base metal clad with precious metal	kg.	
7114		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 precious metal:		
7114 11 10		--- Articles	kg.	
7114 11 20		--- Parts	kg.	
7114 19		-- Of other precious metal, whether or not plated or clad with precious metal:		
7114 19 10		--- Articles of gold	kg.	
7114 19 20		--- Articles of platinum	kg.	
7114 19 30		--- Parts	kg.	
7114 20		- Of base metal clad with precious metal :		
7114 20 10		--- Articles clad with gold	kg.	

7114 20 20	---	Other articles	kg.	
7114 20 30	---	Parts	kg.	
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	kg.	
7115 90	-	Other:		
7115 90 10	---	Laboratory and industrial articles of precious metal	kg.	
7115 90 20	---	Spinnerets made mainly of gold	kg.	
7115 90 90	---	Other	kg.	
7116		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		
7116 10 00	-	Of natural or cultured pearls	kg.	
7116 20 00	-	Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg.	
7117		Imitation jewellery		
	-	Of base metal, whether or not plated with precious metal :		
7117 11 00	--	Cuff-links and studs	kg.	
7117 19	--	Other:		
7117 19 10	---	Bangles	kg.	
7117 19 20	---	German silver jewellery	kg.	
7117 19 90	---	Other	kg.	
7117 90	-	Other:		
7117 90 10	---	Jewellery studded with imitation pearls or imitation or synthetic stones	kg.	
7117 90 90	---	Other	kg.	
7118		Coin		
7118 10 00	-	Coin (other than gold coin), not being legal tender	kg.	
7118 90 00	-	Other	kg.	

1. The words "(a) and (b)" Substituted by The Finance Act, 2006, w.e.f. 1.1.2007.

2. The words "(a), (b) and (c)" Substituted by The Finance Act, 2006, w.e.f. 1.1.2007.

3. Substituted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to substitution, it read as under:-

"9. For the purposes 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, 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 (such as cigarette cases, powder boxes, chain purses, cachouboxes)."

4. The words "4(b)" Substituted by The Finance Act, 2006, w.e.f. 1.1.2007.

5. Substituted By The Third Schedule of Finance Act, 2006 w.e.f. 18.04.2006.

6. Substituted by the Finance Act, 2007 for [5](#)[12.5%].
