

SECTION 14

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS,

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

subdivisions

CHAPTER 71 - NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD

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 2 (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

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

(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.

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 (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, cachou boxes).

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.

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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
71.01	Pearls, natural or cultured, not strung, mounted or set					
7101.1000.00	Natural pearls		5	5		
7101.2100.00	Unworked Cultured pearls		5	5		
7101.2200.00	Worked Cultured pearls		10	5		
71.02	Diamonds, not mounted or set					
7102.1000.00	Unsorted Diamonds	CRT	5	5		
7102.2100.00	Diamonds, Unworked or simply sawn, cleaved or bruted	CRT	5	5		
7102.2900.00	.	CRT	10	5		
7102.3100.00	Diamonds, Unworked or simply sawn, cleaved or bruted	CRT	5	5		
7102.3900.00	.	CRT	10	5		
71.03	Precious stones (excl. diamonds) and semi-precious stones, not set...					
7103.1000.00	Precious stones and semiprecious stones, unworked or simply sawn or roughly shaped		5	5		
7103.9100.00	Rubies, sapphires and emeralds	CRT	10	5		
7103.9900.00	.03	CRT	10	5		
71.04	Synthetic or reconstructed precious or semi-precious stones, not set...					
7104.1000.00	Piezoelectric quartz		5	5		
7104.2000.00	Synthetic/reconstructed precious/semiprecious stones (not Piezoelectric quartz)unworked		5	5		
7104.9000.00	.04		5	5		
71.05	Dust and powder of natural or synthetic precious or semi-precious stones					
7105.1000.00	Dust and powder of natural or synthetic precious or semiprecious stones made of diamonds	CRT	5	5		
7105.9000.00	Dust and powder of natural or synthetic precious or semiprecious stones not specified		5	5		
71.06	Silver, unwrought or in semi-manufactured forms, or in powder form					
7106.1000.00	.		5	5		
7106.9100.00	. silver plated with gold or platinum)unwrought		5	5		
7106.9200.00	. silver plated with gold or platinum) in semimanufactured forms		10	5		
71.07	Base metals clad with silver, not further worked than semi-manufactured					
7107.0000.00	.		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
71.08	Gold, unwrought or in semi-manufactured forms, or in powder form					
7108.1100.00	Nonmonetary Gold (including gold plated with platinum) in Powder form		5	5		
7108.1200.00	Nonmonetary Gold (including gold plated with platinum) in other unwrought forms		5	5		
7108.1310.00	Gold bullion		10	5		
7108.1390.00	Other semimanufactured forms of Gold, not specified or included in this heading		10	5		
7108.2000.00	Monetary Gold (including gold plated with platinum) in any form		10	5		
71.09	Base metals or silver, clad with gold, upto semi-manufactured					
7109.0000.00	.		10	5		
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form					
7110.1100.00	Platinum unwrought or in powder form		5	5		
7110.1900.00	Platinum, unwrought or in semi manufactured form		10	5		
7110.2100.00	Palladium unwrought or in powder form		5	5		
7110.2900.00	Platinum, unwrought or in semimanufacture Other		10	5		
7110.3100.00	Rhodium unwrought or in powder form		5	5		
7110.3900.00	Platinum, unwrought or in semi manufacturedform		10	5		
7110.4100.00	Iridium, osmium and ruthenium, unwrought or in powder form		5	5		
7110.4900.00	Iridium, osmium and ruthenium, unwrought or in semimanufacture Other		10	5		
71.11	Base metals, silver or gold, clad with platinum, upto semi-manufactured					
7111.0000.00	.		10	5		
71.12	Waste and scrap of precious metal or of metal clad with precious metal					
7112.3000.00	Ash containing precious metal or precious metal compounds		10	5		
7112.9100.00	. sweepings containing other metals		10	5		
7112.9200.00	. sweepings with precious metals		10	5		
7112.9900.00	.12		10	5		
71.13	Articles of jewellery of precious metal or clad with precious metal					
7113.1100.00	.		20	5		
7113.1900.00	.		20	5		
7113.2000.00	Articles of jewellery and parts thereof of base metal clad with precious metal		20	5		
71.14	Articles of goldsmiths' or silversmiths' wares of precious metals...					
7114.1100.00	.		20	5		
7114.1900.00	.		20	5		
7114.2000.00	... of base metal clad with precious metal		20	5		
71.15	Other articles of precious metal or of metal clad with precious metal					
7115.1000.00	Precious metal Catalysts in the form of wire cloth or grill, of platinum		20	5		
7115.9000.00	.		20	5		
71.16	Articles of natural or cultured pearls, precious or semi-precious stones					
7116.1000.00	Articles of natural or cultured pearls		20	5		
7116.2000.00	Articles of precious or semiprecious stones (natural, synthetic or reconstructed)		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
71.17	Imitation jewellery					
7117.1100.00	Imitation jewellery of base metal; Cufflinks and studs		20	5		
7117.1900.00	Imitation jewellery of base metal; other than Cufflinks and studs		20	5		
7117.9000.00	.17.		20	5		
71.18	Coin					
7118.1000.00	Coin (other than gold coin), not being legal tender		20	5		
7118.9000.00	.		0	5		