SECTION XIV

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 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.
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 Tariff 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 Tariff 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, 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 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 "platinium" 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.

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Chapter 71—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			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:		
7101.10.10	00C	. .	– – Graded pearls temporarily strung for the convenience of transport	5	Free *See Below CA 2
7101.10.90	00G	. .	– – Other	Free	Free
			– Cultured pearls:		
7101.21.00	00F	. .	– – Unworked	Free	Free
7101.22			– – Worked:		
7101.22.10	00F	. .	– – – Graded pearls temporarily strung for the convenience of transport	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
7101.22.90	00K	. .	– – – Other	Free	Free
71.02			**Diamonds, whether or not worked, but not mounted or set:**		
7102.10.00	00F	. .	– Unsorted	Free	Free
			– Industrial:		
7102.21.00	00D	. .	– – Unworked or simply sawn, cleaved or bruted	Free	Free
7102.29.00	00L	. .	– – Other	Free	Free
			– Non-industrial:		
7102.31.00	00H	. .	– – Unworked or simply sawn, cleaved or bruted	Free	Free
7102.39.00	00D	. .	– – Other	Free	Free
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:**		
7103.10.00			– Unworked or simply sawn or roughly shaped	Free	Free
	01B	. .	. . Greenstone, amazonite, bowenite, chloromelanite, jade and nephrite		
	09H	. .	. . Other		
			– Otherwise worked:		
7103.91.00	00H	. .	– – Rubies, sapphires and emeralds	Free	Free
7103.99			– – Other:		
7103.99.01	00L	. .	– – – Greenstone, amazonite, bowenite, chloromelanite, jade and nephrite	5	Free *See Below RCEP 5 1/2027 5
7103.99.09	00A	. .	– – – Other	Free	Free
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:**		
7104.10.00	00B	. .	– Piezo-electric quartz	Free	Free
			– Other, unworked or simply sawn or roughly shaped:		
7104.21.00	00L	. .	– – Diamonds	Free	Free
7104.29.00	00G	. .	– – Other	Free	Free
			– Other:		
7104.91.00	00F	. .	– – Diamonds	Free	Free
7104.99.00	00B	. .	– – Other	Free	Free
71.05			**Dust and powder of natural or synthetic precious or semi-precious stones:**		
7105.10.00	00L	. .	– Of diamonds	Free	Free
7105.90.00	00K	. .	– Other	Free	Free

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
71.06			**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:**		
7106.10.00	00J	g	– Powder	Free	Free
			– Other:		
7106.91.00			– – Unwrought	Free	Free
	01L	g	. . . Being silver of a fineness of not less than 99.9 %		
	09F	kg	. . . Other		
7106.92.00			– – Semi-manufactured	Free	Free
			. . . Being silver of a fineness of not less than 99.9 %:		
	01E	g	. . . . Bars and rods, foil, leaf, plate, sheet, strip and wire		
	09L	g	. . . . Other		
			. . . Other:		
			. . . . Bars and rods, strip and wire:		
	11B	kg	. . . . . Welding		
	19H	kg	. . . . . Other		
	21K	kg	. . . . Foil, leaf, plate and sheet		
	29E	g	. . . . Other		
71.07					
7107.00.00	00C	g	**Base metals clad with silver, not further worked than semi-manufactured**	Free	Free
71.08			**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:**		
			– Non-monetary:		
7108.11.00	00K	g	– – Powder	Free	Free
7108.12.00			– – Other unwrought forms	Free	Free
	01B	g	. . . Being gold of a fineness of not less than 99.5 %		
	09H	g	. . . Other		
7108.13.00			– – Other semi-manufactured forms	Free	Free
			. . . Being gold of a fineness of not less than 99.5 %:		
	01G	g	. . . . Tubes, pipes and hollow bars		
	09B	g	. . . . Leaf and foil		
	19K	g	. . . . Other		
			. . . Other:		
	21A	g	. . . . Tubes, pipes and hollow bars		
	29G	g	. . . . Leaf and foil		
	39D	g	. . . . Other		
7108.20.00			– Monetary	Free	Free
	01G	g	. . Being gold of a fineness of not less than 99.5 %		
	09B	g	. . Other		
71.09					
7109.00.00	00K	. .	**Base metals or silver, clad with gold, not further worked than semi-manufactured**	Free	Free
71.10			**Platinum, unwrought or in semi-manufactured forms, or in powder form:**		
			– Platinum:		
7110.11.00			– – Unwrought or in powder form	Free	Free
	01K	g	. . . Being platinum of a fineness of not less than 99 %		
	09E	g	. . . Other		
7110.19.00			– – Other	Free	Free
			. . . Being platinum of a fineness of not less than 99 %		
	01F	g	. . . . Bars and rods, foil, leaf, plate, sheet, strip and wire		
	09A	g	. . . . Other		
			. . . Other:		
	11C	g	. . . . Bars and rods, foil, leaf, plate, sheet, strip and wire		
	19J	g	. . . . Other		
			– Palladium:		
7110.21.00	00E	g	– – Unwrought or in powder form	Free	Free
7110.29.00			– – Other	Free	Free
	01K	g	. . . Bars and rods, foil, leaf, plate, sheet, strip and wire		
	09E	g	. . . Other		

Chapter 71—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Platinum, unwrought or in semi-manufactured forms, etc.—*continued*		
			– Rhodium:		
7110.31.00	00J	g	– – Unwrought or in powder form	Free	Free
7110.39.00			– – Other	Free	Free
	01C	g	. . . Bars and rods, foil, leaf, plate, sheet, strip and wire		
	09J	g	. . . Other		
			– Iridium, osmium and ruthenium:		
7110.41.00	00B	g	– – Unwrought or in powder form	Free	Free
7110.49.00			– – Other	Free	Free
	01G	g	. . . Bars and rods, foil, leaf, plate, sheet, strip and wire		
	09B	g	. . . Other		
71.11					
7111.00.00	00A	. .	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured**	Free	Free
71.12			**Waste and scrap of precious metal or 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:**		
7112.30.00	00L	. .	– Ash containing precious metal or precious metal compounds	Free	Free
			– Other:		
7112.91.00	00G	. .	– – Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Free	Free
7112.92.00	00A	. .	– – Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Free	Free
7112.99.00	00C	. .	– – Other	Free	Free
			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:		
7113.11.01	00B	. .	– – – Cigarette, cigar, tobacco and tobacco pipe cases and parts thereof, other than articles incorporating greenstone	Free	Free
7113.11.09			– – – Other	5	Free *See Below CA 2 CPT Free RCEP 5 1/2027 5
	01A	. .	. . . . Incorporating jade		
	09G	. .	. . . . Other		
7113.19			– – Of other precious metal, whether or not plated or clad with precious metal:		
7113.19.01	00J	. .	– – – Cigarette, cigar, tobacco and tobacco pipe cases and parts thereof, other than articles incorporating greenstone	Free	Free
7113.19.09			– – – Other	5	Free *See Below CA 2 RCEP 5 1/2027 5
	01H	. .	. . . . Incorporating jade		
	09C	. .	. . . . Other		
7113.20			– Of base metal clad with precious metal:		
7113.20.01	00A	. .	– – Cigarette, cigar, tobacco and tobacco pipe cases and parts thereof, other than articles incorporating greenstone	Free	Free
7113.20.09			– – Other	5	Free *See Below CA 2
	01L	. .	. . . Incorporating jade		
	09F	. .	. . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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:		
7114.11.01			– – – Jewellery, cigar and cigarette boxes, consisting of, or incorporating, pearls, precious or semi-precious, natural, synthetic or reconstructed stones, other than those articles incorporating greenstone; knives, forks, and spoons and parts thereof other than those incorporating greenstone	Free	Free
	01J	. .	. . . . Knives, forks and spoons and parts thereof, other than those incorporating greenstone		
	09D	. .	. . . . Other		
7114.11.09	00A	. .	– – – Other	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
7114.19			– – Of other precious metal, whether or not plated or clad with precious metal:		
7114.19.01			– – – Jewellery, cigar and cigarette boxes, consisting of, or incorporating, pearls, precious or semi-precious, natural, synthetic or reconstructed stones, other than those articles incorporating greenstone; knives, forks, and spoons and parts thereof other than those incorporating greenstone	Free	Free
	01E	. .	. . . . Knives, forks and spoons and parts thereof, other than those incorporating greenstone		
	09L	. .	. . . . Other		
7114.19.09	00H	. .	– – – Other	5	Free *See Below CA 2 RCEP 5 1/2027 5
7114.20			– Of base metal clad with precious metal:		
7114.20.01			– – Jewellery, cigar and cigarette boxes, consisting of, or incorporating, pearls, precious or semi-precious, natural, synthetic or reconstructed stones, other than those articles incorporating greenstone; knives, forks, and spoons and parts thereof other than those incorporating greenstone	Free	Free
	01H	. .	. . . Knives, forks and spoons and parts thereof, other than those incorporating greenstone		
	09C	. .	. . . Other		
7114.20.09	00L	. .	– – Other	5	Free *See Below CA 2 RCEP 5 1/2027 5
71.15			**Other articles of precious metal or of metal clad with precious metal:**		
7115.10.00	00H	. .	– Catalysts in the form of wire cloth or grill, of platinum	Free	Free
7115.90			– Other:		
7115.90.01	00C	. .	– – Retorts, dishes and other apparatus for technical or laboratory use	Free	Free
7115.90.09			– – Other	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
	01B	. .	. . . Incorporating greenstone, amazonite, bowenite, chloromelanite, jade or nephrite		
	09H	. .	. . . Other		

Chapter 71—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
71.16			**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):**		
7116.10.00	00F	. .	– Of natural or cultured pearls	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
7116.20			– Of precious or semi-precious stones (natural, synthetic or reconstructed):		
7116.20.01	00F	. .	– – Graded and temporarily strung for convenience of transport	Free	Free
			– – Other:		
7116.20.11	00A	. .	– – – Cameos, unmounted	Free	Free
7116.20.19	00B	. .	– – – Handles for cutlery	Free	Free
7116.20.29			– – – Other	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
	01F	. .	. . . . Incorporating jade		
	09A	. .	. . . . Other		
71.17			**Imitation jewellery:**		
			– Of base metal, whether or not plated with precious metal:		
7117.11.00	00J	. .	– – Cuff-links and studs	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
7117.19.00			– – Other	5	Free *See Below CA 2 CPT Free RCEP 5 1/2027 5
	01C	. .	. . . In a form suitable for sale without further processing		
	09J	. .	. . . Other		
7117.90			– Other:		
7117.90.01	00K	. .	– – Cuff-links and studs	5	Free *See Below CA 2
			– – Other:		
7117.90.11	00E	. .	– – – Ornaments for footwear	Free	Free
7117.90.19			– – – Other	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
	01D	. .	. . . . In a form suitable for sale without further processing		
	09K	. .	. . . . Other		
71.18			**Coin:**		
7118.10.00	00B	. .	– Coin (other than gold coin), not being legal tender	Free	Free
7118.90.00			– Other	Free	Free
	01K	. .	. . Gold being fine metal of a fineness of not less than 99.5 %		
	09E	. .	. . Other gold		
			. . Other:		
			. . . Being legal tender in New Zealand:		
	11G	. .	. . . . Bronze		
	19B	. .	. . . . Other		
	29K	. .	. . . Not being legal tender in New Zealand		

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