

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
71.01	I - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES 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.		
7101.10.00	Natural pearls:		
7101.10.10	Temporarily strung for convenience of transport	25%	kg and metric carat
7101.10.90	Other	25%	kg and metric carat
	Cultured pearls:		
7101.21.00	Unworked:		
7101.21.10	Temporarily strung for convenience of transport	25%	kg and metric carat
7101.21.90	Other	25%	kg and metric carat
7101.22.00	Worked:		
7101.22.10	Temporarily strung for convenience of transport	25%	kg and metric carat
7101.22.90	Other	25%	kg and metric carat
71.02	Diamonds, whether or not worked, but not mounted or set.		
7102.10.00	Unsorted	25%	kg and metric carat
	Industrial:		
7102.21.00	Unworked or simply sawn, cleaved or bruted	25%	kg and metric carat
7102.29.00	Other	25%	kg and metric carat
	Non-industrial:		
7102.31.00	Unworked or simply sawn, cleaved or bruted	25%	kg and metric carat
7102.39.00	Other	25%	kg and metric carat

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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:		
7103.10.10	Temporarily strung for convenience of transport	25%	kg and metric carat
7103.10.90	Other	25%	kg and metric carat
	Otherwise worked:		
7103.91.00	Rubies, sapphires and emeralds:		
7103.91.10	Temporarily strung for convenience of transport	25%	kg and metric carat
7103.91.90	Other	25%	kg and metric carat
7103.99.00	Other:		
7103.99.10	Temporarily strung for convenience of transport	25%	kg and metric carat
7103.99.90	Other	25%	kg and metric carat
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	Piezo-electric quartz	25%	kg and metric carat
7104.20.00	Other, unworked or simply sawn or roughly shaped	25%	kg and metric carat
7104.90.00	Other	25%	kg and metric carat
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.		
7105.10.00	Of diamonds	5%	kg and metric carat
7105.90.00	Other	5%	kg and metric carat

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71.06	II - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		
7106.10.00	Powder	5%	kg
	Other:		
7106.91.00	Unwrought	5%	kg
7106.92.00	Semi-manufactured	5%	kg
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	5%	kg
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		
	Non-monetary:		
7108.11.00	Powder	5%	kg
7108.12.00	Other unwrought forms:		
7108.12.10	In bars	5%	kg
7108.12.90	Other	5%	kg
7108.13.00	Other semi-manufactured forms	5%	kg
7108.20.00	Monetary	5%	kg
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	5%	kg
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.		
	Platinum:		
7110.11.00	Unwrought or in powder form	5%	kg
7110.19.00	Other	5%	kg
	Palladium:		
7110.21.00	Unwrought or in powder form	5%	kg
7110.29.00	Other	5%	kg
	Rhodium:		
7110.31.00	Unwrought or in powder form	5%	kg
7110.39.00	Other	5%	kg
	Iridium, osmium and ruthenium:		
7110.41.00	Unwrought or in powder form	5%	kg
7110.49.00	Other	5%	kg

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7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	5%	kg
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.		
7112.30.00	Ash containing precious metal or precious metal Compounds Other:	5%	kg
7112.91.00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5%	kg
7112.92.00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal	5%	kg
7112.99.00	Other	5%	kg
	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:		
7113.11.00	Of silver, whether or not plated or clad with other precious metal	25%	kg
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal:		
7113.19.10	Of gold	25%	kg
7113.19.90	Other	25%	kg
7113.20.00	Of base metal clad with precious metal	25%	kg
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:		

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7114.11.00	Of silver, whether or not plated or clad with other precious metal	25%	kg
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	25%	kg
7114.20.00	Of base metal clad with precious metal	25%	kg
71.15	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	5%	kg
7115.90.00	Other	5%	kg
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		
7116.10.00	Of natural or cultured pearls	25%	kg
7116.20.00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	25%	kg
71.17	Imitation jewellery.		
	Of base metal, whether or not plated with precious metal:		
7117.11.00	Cuff-links and studs	25%	kg
7117.19.00	Other	25%	kg
7117.90.00	Other	25%	kg
71.18	Coin.		
7118.10.00	Coin (other than gold coin), not being legal tender	Free	kg
7118.90.00	Other:		
7118.90.10	Gold coin	Free	kg
7118.90.90	Other	Free	kg