

CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

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) 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) 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 (2843);
- (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
- (c) Goods of Chapter 32 (for example, lustres);
- (d) Supported catalysts (3815);
- (e) Articles of 4202 or 4203 referred to in Note 2(B) to Chapter 42;
- (f) Articles of 4303 or 4304;
- (g) Goods of Section XI (textiles and textile articles);
- (h) Footwear, headgear and other articles of Chapter 64 or 65;

Notes.

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CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
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(ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 (k) Abrasive goods of 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 XIV. 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 (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 (9703.00.00), collectors' pieces (9705.00.00) or antiques of an age exceeding one hundred years (9706.00.00), other than natural or cultured pearls or precious or semi-precious stones.

4.- (a) "Precious metal" means silver, gold and platinum.

(b) "Platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(c) "Precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

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 (k) Abrasive goods of 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 XIV. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified

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4.- (a) "Precious metal" means silver, gold and platinum.

(b) "Platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

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CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
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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:

- (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 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 "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, "metal clad with precious metal" also covers base metal inlaid with precious metal.

8.- Subject to Note 1(a) to Section VI, goods answering to a description in 7112 are to be classified in that heading and in no other heading of this Schedule.

9.- For the purposes of 7113, "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

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:

- (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 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 "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, "metal clad with precious metal" also covers base metal inlaid with precious metal.

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CUSTOMS TARIFF

CURRENT STRUCTURE

Reference Number	Statistical		Goods
	Code	Unit	

(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 7114, "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 7117, "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of 9606, or dress-combs, hair-slides or the like, or hairpins, of 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.

Subheading Notes.

1.- For the purposes of 7106.10.00, 7108.11.00, 7110.11.00, 7110.21.00, 7110.31.00 and 7110.41.00, "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 7110.11.00 and 7110.19.00, "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3.- For the classification of alloys in the subheadings of 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.

HS2002 STRUCTURE

Reference Number	Statistical		Goods
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(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 7114, "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.

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CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

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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			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:
<u>7112.10.00</u>	<u>35</u>	..	<u>- Of gold, including metal clad with gold but excluding sweepings containing other precious metals</u>				
<u>7112.20.00</u>	<u>36</u>	..	<u>- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals</u>	7112.30.00	10	..	- Ash containing precious metal or precious metal compounds
<u>7112.90.00</u>	<u>37</u>	..	<u>- Other</u>	7112.9			- Other:
				7112.91.00	40	..	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals
				7112.92.00	42	..	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals
				7112.99.00	45	..	-- Other

CUSTOMS TARIFF CONCORDANCE

SECTION XIV, CHAPTER 71

CURRENT	HS2002	HS2002	CURRENT
7112.10.00.35	7112.30.00.10	7112.30.00.10	7112.10.00.35
7112.10.00.35	7112.91.00.40	7112.91.00.40	7112.10.00.35
7112.20.00.36	7112.30.00.10	7112.30.00.10	7112.20.00.36
7112.20.00.36	7112.92.00.42	7112.92.00.42	7112.20.00.36
7112.90.00.37	7112.30.00.10	7112.30.00.10	7112.90.00.37
7112.90.00.37	7112.99.00.45	7112.99.00.45	7112.90.00.37