

CHAPTER 69

Ceramic products

NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.

2. This Chapter does not cover :

- (a) products of heading 2844;
- (b) articles of heading 6804;
- (c) articles of Chapter 71 (for example, imitation jewellery);
- (d) cermets of heading 8113;
- (e) articles of Chapter 82;
- (f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
- (g) artificial teeth (heading 9021);
- (h) articles of Chapter 91 (for example, clocks and clock cases);
- (i) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (k) articles of Chapter 95 (for example, toys, games and sports requisites); or
- (l) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes).

3. In relation to products of heading 6908, 6909, 6911, 6912 and 6913, the process of printing, decorating or ornamenting shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6901	I.—GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS		
6901 00	- <i>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths:</i>		
6901 00 10	--- Bricks	mt	6%
6901 00 20	--- Blocks	mt	12.5%
6901 00 30	--- Tiles	mt	12.5%
6901 00 90	--- Other	mt	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6902	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS		
6902 10	- <i>Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr₂O₃:</i>		
6902 10 10	--- Magnesite bricks and shapes	mt	12.5%
6902 10 20	--- Chrome magnesite bricks	mt	12.5%
6902 10 30	--- Magnesite chrome bricks and shapes	mt	12.5%
6902 10 40	--- Magnesia carbon bricks and shapes	mt	12.5%
6902 10 50	--- Direct bonded basic bricks and shapes	mt	12.5%
6902 10 90	--- Other	mt	12.5%
6902 20	- <i>Containing by weight more than 50% of alumina (Al₂O₃), of silica (SiO₂) or of a mixture or compound of these products:</i>		
6902 20 10	--- Silica bricks and shapes	mt	12.5%
6902 20 20	--- High alumina bricks and shapes	mt	12.5%
6902 20 30	--- Alumina carbon bricks and shapes	mt	12.5%
6902 20 40	--- Silicon Carbide bricks and shapes	mt	12.5%
6902 20 50	--- Mullite bricks	mt	12.5%
6902 20 90	--- Other	mt	12.5%
6902 90	- <i>Other:</i>		
6902 90 10	--- Fire clay bricks and shapes	mt	12.5%
6902 90 20	--- Graphite bricks and shapes	mt	12.5%
6902 90 30	--- Vermiculite insulation bricks	mt	12.5%
6902 90 40	--- Clay graphite stopper heads	mt	12.5%
6902 90 90	--- Other	mt	12.5%
6903	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS		
6903 10	- <i>Containing by weight more than 50% of graphite or other carbon or of a mixture of these products :</i>		
6903 10 10	--- Magnesia carbon bricks, shapes and graphitised alumina	mt	12.5%
6903 10 90	--- Other	mt	12.5%
6903 20	- <i>Containing by weight more than 50% of alumina (Al₂O₃) or of a mixture or compound</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>of alumina and of silica (SiO₂):</i>		
6903 20 10	--- Silicon carbide crucibles	mt	12.5%
6903 20 90	--- Other	mt	12.5%
6903 90	- <i>Other:</i>		
6903 90 10	--- Zircon or zircon-mullite refractories	mt	12.5%
6903 90 20	--- Basalt tiles	mt	12.5%
6903 90 30	--- Ceramic fibres	mt	12.5%
6903 90 40	--- Monolithics or castables (fire-clay, basic, silica, high alumina, insulating)	mt	12.5%
6903 90 90	--- Other	mt	12.5%
	II.—OTHER CERAMIC PRODUCTS		
6904	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE		
6904 10 00	- Building bricks	Tu	6%
6904 90 00	- Other	mt	12.5%
6905	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS		
6905 10 00	- Roofing tiles	mt	12.5%
6905 90 00	- Other	mt	12.5%
6906 00 00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	mt	12.5%
6907	CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING; FINISHING CERAMICS		
	- Flags and paving, hearth or wall tiles, other than those of sub-headings 6907 30 and 6907 40:		
6907 21 00	-- Of a water absorption coefficient by weight not exceeding 0.5%	m ²	12.5%
6907 22 00	-- Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10 %	m ²	12.5%
6907 23 00	-- Of a water absorption coefficient by weight exceeding 10%	m ²	12.5%
6907 30	- Mosaic cubes and the like, other than those of sub-heading 6907 40:		
6907 30 10	--- Mosaic cubes and the like, other than those of sub-heading 6907 40	m ²	12.5%
6907 40	- Finishing ceramics:		
6907 40 10	--- Finishing ceramics	m ²	12.5%
6908	Omitted		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6909	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS - <i>Ceramic wares for laboratory, chemical or other technical uses :</i>		
6909 11 00	-- Of porcelain or china	kg.	12.5%
6909 12 00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	kg.	12.5%
6909 19	-- <i>Other:</i>		
6909 19 10	--- Ceramic filter candle	kg.	12.5%
6909 19 90	--- Other	kg.	12.5%
6909 90 00	- Other	kg.	12.5%
6910	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES		
6910 10 00	- Of porcelain or china	kg.	12.5%
6910 90 00	- Other	kg.	12.5%
6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA		
6911 10	- <i>Tableware and kitchenware:</i>		
	--- <i>Tableware:</i>		
6911 10 11	---- Of bone china and soft porcelain	kg.	12.5%
6911 10 19	---- Other	kg.	12.5%
	--- <i>Kitchenware:</i>		
6911 10 21	---- Of Bone china and soft porcelain	kg.	12.5%
6911 10 29	---- Other	kg.	12.5%
6911 90	- <i>Other:</i>		
6911 90 10	--- Toilet articles	kg.	12.5%
6911 90 20	--- Water filters of a capacity not exceeding 40 litres	kg.	12.5%
6911 90 90	--- Other	kg.	12.5%
6912	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA		
6912 00	- <i>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:</i>		
6912 00 10	--- Tableware	kg.	12.5%
6912 00 20	--- Kitchenware	kg.	12.5%
6912 00 30	--- Toilet articles	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6912 00 40	--- Clay articles	kg.	12.5%
6912 00 90	--- Other	kg.	12.5%
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES		
6913 10 00	- Of porcelain or china	kg.	12.5%
6913 90 00	- Other	kg.	12.5%
6914	OTHER CERAMIC ARTICLES		
6914 10 00	- Of porcelain or china	kg.	12.5%
6914 90 00	- Other	kg.	12.5%

The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.

CHAPTER 70

Glass and glassware

NOTES

1. This Chapter does not cover :

(a) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

(b) articles of Chapter 71 (for example, imitation jewellery);

(c) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;

(d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(e) lamps or lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, or parts thereof of heading 9405;

(f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 7003, 7004 and 7005 :

(a) glass is not regarded as “worked” by reason of any process it has undergone before annealing ;

(b) cutting to shape does not affect the classification of glass in sheets;

(c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 7006 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 7019, the expression “glass wool” means :

(a) mineral wools with a silica (SiO_2) content not less than 60% by weight;

(b) mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight .

Mineral wools which do not comply with the above specifications fall in heading 6806.

5. Throughout this Schedule, the expression “glass” includes fused quartz and other fused silica.

6. In relation to products of headings 7009, 7010, 7011, 7015, 7018 and 7020 the process of printing, decorating or ornamenting shall amount to ‘manufacture’.

SUB-HEADING NOTE

For the purposes of tariff items 7013 22 00, 7013 33 00, 7013 41 00 and 7013 91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7001	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS		
7001 00	- <i>Cullet and other waste and scrap of glass; glass in the mass:</i>		
7001 00 10	--- Cullet and other waste and scrap of glass	kg.	12.5%
7001 00 20	--- Enamel glass in the mass	kg.	12.5%
7001 00 90	--- Other	kg.	12.5%
7002	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 7018), RODS OR TUBES, UNWORKED		
7002 10 00	- Balls	kg.	12.5%
7002 20	- <i>Rods:</i>		
7002 20 10	--- Enamel glass rods	kg.	12.5%
7002 20 90	--- Other	kg.	12.5%
	- <i>Tubes:</i>		
7002 31 00	-- Of fused quartz or other fused silica	kg.	12.5%
7002 32 00	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg.	12.5%
7002 39 00	-- Other	kg.	12.5%
7003	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED		
	- <i>Non-wired sheets :</i>		
7003 12	-- <i>Coloured throughout the mass (body-tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:</i>		
7003 12 10	--- Tinted	m ²	12.5%
7003 12 90	--- Other	m ²	12.5%
7003 19	-- <i>Other:</i>		
7003 19 10	--- Tinted	m ²	12.5%
7003 19 90	--- Other	m ²	12.5%
7003 20	- <i>Wired sheets:</i>		
7003 20 10	--- Tinted	m ²	12.5%
7003 20 90	--- Other	m ²	12.5%
7003 30	- <i>Profiles:</i>		
7003 30 10	--- Tinted	m ²	12.5%
7003 30 90	--- Other	m ²	12.5%
7004	DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED		
7004 20	- <i>Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:</i>		
	--- <i>Window glass (sheet glass):</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7004 20 11	---- Tinted	m ²	12.5%
7004 20 19	---- Other	m ²	12.5%
	--- <i>Other:</i>		
7004 20 91	---- Tinted	m ²	12.5%
7004 20 99	---- Other	m ²	12.5%
7004 90	- <i>Other glass:</i>		
	--- <i>Window glass (sheet glass):</i>		
7004 90 11	---- Tinted	m ²	12.5%
7004 90 19	---- Other	m ²	12.5%
	--- <i>Other:</i>		
7004 90 91	---- Tinted	m ²	12.5%
7004 90 99	---- Other	m ²	12.5%
7005	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED		
7005 10	- <i>Non-wired glass, having an absorbent, reflecting or non-reflecting layer:</i>		
7005 10 10	--- Tinted	m ²	12.5%
7005 10 90	--- Other	m ²	12.5%
	- <i>Other non-wired glass :</i>		
7005 21	-- <i>Coloured throughout the mass (body tinted) opacified, flashed or merely surface ground:</i>		
7005 21 10	--- Tinted	m ²	12.5%
7005 21 90	--- Other	m ²	12.5%
7005 29	-- <i>Other:</i>		
7005 29 10	--- Tinted	m ²	12.5%
7005 29 90	--- Other	m ²	12.5%
7005 30	- <i>Wired glass:</i>		
7005 30 10	--- Tinted	m ²	12.5%
7005 30 90	--- Other	m ²	12.5%
7006 00 00	GLASS OF HEADING 7003, 7004 OR 7005, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	kg.	12.5%
7007	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS		
	- <i>Toughened (tempered) safety glass :</i>		
7007 11 00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg.	12.5%
7007 19 00	-- Other	m ²	12.5%
	- <i>Laminated safety glass :</i>		
7007 21	-- <i>Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:</i>		
7007 21 10	--- Bullet proof glass	kg.	12.5%
7007 21 90	--- Other	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7007 29 00	-- Other	m ²	12.5%
7008	MULTIPLE-WALLED INSULATING UNITS OF GLASS		
7008 00	- <i>Multiple-walled insulating units of glass:</i>		
7008 00 10	--- Glazed glass, double walled	kg.	12.5%
7008 00 20	--- Glazed glass, multiple walled	kg.	12.5%
7008 00 90	--- Other	kg.	12.5%
7009	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS		
7009 10	- <i>Rear-view mirrors for vehicles:</i>		
7009 10 10	--- Prismatic rear-view mirror for vehicles	kg.	12.5%
7009 10 90	--- Other	kg.	12.5%
	- <i>Other :</i>		
7009 91 00	-- Unframed	kg.	12.5%
7009 92 00	-- Framed	kg.	12.5%
7010	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS		
7010 10 00	- Ampoules	kg.	12.5%
7010 20 00	- Stoppers, lids and other closures	kg.	12.5%
7010 90 00	- Other	kg.	12.5%
7011	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE		
7011 10	- <i>For electric lighting:</i>		
7011 10 10	--- Glass envelopes for fluorescent lamps	kg.	12.5%
7011 10 20	--- Glass envelopes for filament lamps	kg.	12.5%
7011 10 90	--- Other	kg.	12.5%
7011 20 00	- For cathode-ray tubes	kg.	12.5%
7011 90	- <i>Other:</i>		
7011 90 10	--- Glass envelopes for electronic valves	kg.	12.5%
7011 90 90	--- Other	kg.	12.5%
7012 00 00	OMITTED		
7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 7010 OR 7018)		
7013 10 00	- Of glass-ceramics	kg.	12.5%
	- <i>Stemware drinking glasses, other than of glass-ceramics:</i>		
7013 22 00	-- Of lead crystal	kg.	12.5%
7013 28 00	-- Other	kg.	12.5%
	- <i>Other drinking glasses other than of glass-ceramics :</i>		
7013 33 00	-- Of lead crystal	kg.	12.5%
7013 37 00	-- Other	kg.	12.5%
	- <i>Glassware of a kind used for table (other than drinking</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>glasses) or kitchen purposes other than of glass-ceramics :</i>		
7013 41 00	-- Of lead crystal	kg.	12.5%
7013 42 00	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg.	12.5%
7013 49 00	-- Other	kg.	12.5%
	- <i>Other glassware :</i>		
7013 91 00	-- Of lead crystal	kg.	12.5%
7013 99 00	--- Other	kg.	12.5%
7014	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 7015), NOT OPTICALLY WORKED		
7014 00	- <i>Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked:</i>		
7014 00 10	--- Signalling glassware	kg.	12.5%
7014 00 20	--- Optical elements	kg.	12.5%
7015	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE; NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES		
7015 10	- <i>Glasses for corrective spectacles:</i>		
7015 10 10	--- Ophthalmic rough blanks	kg.	12.5%
7015 10 20	--- Flint button	kg.	12.5%
7015 10 90	--- Other	kg.	12.5%
7015 90	- <i>Other:</i>		
7015 90 10	--- Clock and watch glasses and similar glasses, curved, bent, hollowed and the like, glass spheres and segments of spheres for the manufacture of such glasses	kg.	12.5%
7015 90 20	--- Glass for sun glasses	kg.	12.5%
7015 90 90	--- Other	kg.	12.5%
7016	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALL WARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTI-CELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS		
7016 10 00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7016 90 00	- Other	kg.	12.5%
7017	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED		
7017 10 00	- Of fused quartz or other fused silica	kg.	12.5%
7017 20 00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg.	12.5%
7017 90	- <i>Other:</i>		
7017 90 10	--- Graduated or calibrated laboratory glassware	kg.	12.5%
7017 90 20	--- Pharmaceutical glassware	kg.	12.5%
7017 90 30	--- Hygienic glassware	kg.	12.5%
7017 90 90	--- Other	kg.	12.5%
7018	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI- PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY, GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER		
7018 10	- <i>Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares:</i>		
7018 10 10	--- Bangles	kg.	Nil
7018 10 20	--- Beads	kg.	Nil
7018 10 90	--- Other	kg.	12.5%
7018 20 00	- Glass microspheres not exceeding 1 mm in diameter	kg.	12.5%
7018 90	- <i>Other:</i>		
7018 90 10	--- Glass statues	kg.	12.5%
7018 90 90	--- Other	kg.	12.5%
7019	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS)		
	- <i>Slivers, rovings, yarn and chopped strands :</i>		
7019 11 00	-- Chopped strands, of a length of not more than 50 mm	kg.	12.5%
7019 12 00	-- Rovings	kg.	12.5%
7019 19 00	-- Other	kg.	12.5%
	- <i>Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products :</i>		
7019 31 00	-- Mats	kg.	12.5%
7019 32 00	-- Thin sheets (voiles)	kg.	12.5%
7019 39 00	-- Other	kg.	12.5%
7019 40 00	- Woven fabrics of rovings	kg.	12.5%
	- <i>Other woven fabrics :</i>		
7019 51 00	-- Of a width not exceeding 30 cm	kg.	12.5%
7019 52 00	-- Of a width exceeding 30 cm, plain weave,	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	weighing less than 250 g/sq. metre, of filaments measuring per single yarn not more than 136 tex		
7019 59 00	-- Other	kg.	12.5%
7019 90	- <i>Other:</i>		
7019 90 10	--- Glass wool or glass fibre	kg.	12.5%
7019 90 90	--- Other	kg.	12.5%
7020	OTHER ARTICLES OF GLASS		
7020 00	- <i>Other articles of glass:</i>		
	--- <i>Glass shells, glass globes and glass founts:</i>		
7020 00 11	---- Globes for lamps and lanterns	kg.	6%
7020 00 12	---- Founts for kerosene wick lamps	kg.	6%
7020 00 19	---- Other	kg.	12.5%
	--- <i>Glass chimneys:</i>		
7020 00 21	---- For lamps and lanterns	kg.	6%
7020 00 29	---- Other	kg.	12.5%
7020 00 90	--- Other	kg.	12.5%

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 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) 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; or
- (*o*) articles classified in Chapter 96 by virtue of Note 4 to that Chapter.
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 not 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.
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 goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, table-ware, 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 hairpins, 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.

12. In this *Chapter*, "brand name" or "trade name" means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

13. For the purposes of headings 7113 and 7114, the processes of affixing or embossing trade name or brand name on articles of jewellery or on articles of goldsmiths' or silversmiths' wares of precious metal or of metal clad with precious metal, shall amount to "manufacture".

14. In relation to products of this Chapter, the process of refining of dore bar shall amount to "manufacture".

SUB-HEADING NOTES

1. For the purposes of sub-headings 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 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	Rate of duty
(1)	(2)	(3)	(4)
	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	- <i>Natural pearls:</i>		
7101 10 10	--- Unworked	kg.	12.5%
7101 10 20	--- Worked	kg.	12.5%
	- <i>Cultured pearls:</i>		
7101 21 00	-- Unworked	kg.	12.5%
7101 22 00	-- Worked	kg.	12.5%
7102	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET		
7102 10 00	- Unsorted	c/k	Nil
	- <i>Industrial :</i>		
7102 21	-- <i>Unworked or simply sawn, cleaved or bruted:</i>		
7102 21 10	--- Sorted	c/k	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7102 21 20	--- Unsorted	c/k	Nil
7102 29	-- <i>Other:</i>		
7102 29 10	--- Crushed	c/k	Nil
7102 29 90	--- Other	c/k	Nil
	- <i>Non-industrial:</i>		
7102 31 00	-- Unworked or simply sawn, cleaved or bruted	c/k	Nil
7102 39	-- <i>Others:</i>		
7102 39 10	--- Diamond, cut or otherwise worked but not mounted or set	c/k	Nil
7102 39 90	--- Other	c/k	Nil
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	- <i>Unworked or simply sawn or roughly shaped:</i>		
	--- <i>Precious stones:</i>		
7103 10 11	---- Emerald	kg.	12.5%
7103 10 12	---- Ruby and sapphire	kg.	12.5%
7103 10 19	---- Other	kg.	12.5%
	--- <i>Semi-precious stones:</i>		
7103 10 21	---- Feldspar (Moon stone)	kg.	12.5%
7103 10 22	---- Garnet	kg.	12.5%
7103 10 23	---- Agate	kg.	12.5%
7103 10 24	---- Green aventurine	kg.	12.5%
7103 10 29	---- Other	kg.	12.5%
	- <i>Otherwise worked:</i>		
7103 91 00	-- Ruby, sapphire and emeralds	c/k	12.5%
7103 99	-- <i>Other:</i>		
7103 99 10	--- Feldspar (Moon stone)	c/k	12.5%
7103 99 20	--- Garnet	c/k	12.5%
7103 99 30	--- Agate	c/k	12.5%
7103 99 40	--- Chalcedony	c/k	12.5%
7103 99 90	--- Other	c/k	12.5%
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.	6%
7104 20 00	- Other, unworked or simply sawn or roughly shaped	kg.	12.5%
7104 90	- <i>Other :</i>		
7104 90 10	--- Laboratory-created or laboratory grown or`	c/k	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	manmade or cultured or synthetic diamonds		
7104 90 90	--- Other	kg.	12.5%
7105	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES		
7105 10 00	- Of diamond	c/k	12.5%
7105 90 00	- Other	c/k	12.5%
	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.	12.5%
	- <i>Other</i> :		
7106 91 00	-- Unwrought	kg.	12.5%
7106 92	-- <i>Semi-manufactured</i> :		
7106 92 10	--- Sheets, plates, strips, tubes and pipes	kg.	12.5%
7106 92 90	--- Other	kg.	12.5%
7107 00 00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	kg.	12.5%
7108	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM		
	- <i>Non-monetary</i> :		
7108 11 00	-- Powder	kg.	12.5%
7108 12 00	-- Other unwrought forms	kg.	12.5%
7108 13 00	-- Other semi-manufactured forms	kg.	12.5%
7108 20 00	- Monetary	kg.	12.5%
7109 00 00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	kg.	12.5%
7110	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORM, OR IN POWDER FORM		
	- <i>Platinum</i> :		
7110 11	-- <i>Unwrought or in powder form</i> :		
7110 11 10	--- Unwrought form	kg.	12.5%
7110 11 20	--- In powder form	kg.	12.5%
7110 19 00	-- Other	kg.	12.5%
	- <i>Palladium</i> :		
7110 21 00	-- Unwrought or in powder form	kg.	12.5%
7110 29 00	-- Other	kg.	12.5%
	- <i>Rhodium</i> :		
7110 31 00	-- Unwrought or in powder form	kg.	12.5%
7110 39 00	-- Other	kg.	12.5%
	- <i>Iridium, osmium and ruthenium</i> :		
7110 41 00	-- Unwrought or in powder form	kg.	12.5%
7110 49 00	-- Other	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7111 00 00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	kg.	12.5%
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.	12.5%
	- <i>Other</i> :		
7112 91 00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg.	12.5%
7112 92 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg.	12.5%
7112 99	-- <i>Other</i> :		
7112 99 10	--- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	kg.	12.5%
7112 99 20	--- Sweepings containing gold or silver	kg.	12.5%
7112 99 90	--- Other	kg.	12.5%
	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		
	- <i>Of precious metal whether or not plated or clad with precious metal:</i>		
7113 11	-- <i>Of silver, whether or not plated or clad with other precious metal:</i>		
7113 11 10	--- Jewellery with filigree work	kg.	12.5%
7113 11 20	--- Jewellery studded with gems	kg.	12.5%
7113 11 30	--- Other articles of Jewellery	kg.	12.5%
7113 11 90	--- Parts	kg.	12.5%
7113 19	-- <i>Of other precious metal, whether or not plated or clad with precious metal:</i>		
7113 19 10	--- Of gold, unstudded	kg.	12.5%
7113 19 20	--- Of gold, set with pearls	kg.	12.5%
7113 19 30	--- Of gold, set with diamonds	kg.	12.5%
7113 19 40	--- Of gold, set with other precious and semi- precious stones	kg.	12.5%
7113 19 50	--- Of platinum, unstudded	kg.	12.5%
7113 19 60	--- Parts	kg.	12.5%
7113 19 90	--- Other	kg.	12.5%
7113 20 00	- Of base metal clad with precious metal	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7114	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL		
	- <i>Of precious metal, whether or not plated or clad with precious metal:</i>		
7114 11	-- <i>Of silver, whether or not plated or clad with precious metal:</i>		
7114 11 10	--- Articles	kg.	12.5%
7114 11 20	--- Parts	kg.	12.5%
7114 19	-- <i>Of other precious metal, whether or not plated or clad with precious metal:</i>		
7114 19 10	--- Articles of gold	kg.	12.5%
7114 19 20	--- Articles of platinum	kg.	12.5%
7114 19 30	--- Parts	kg.	12.5%
7114 20	- <i>Of base metal clad with precious metal :</i>		
7114 20 10	--- Articles clad with gold	kg.	12.5%
7114 20 20	--- Other articles	kg.	12.5%
7114 20 30	--- Parts	kg.	12.5%
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.	12.5%
7115 90	- <i>Other:</i>		
7115 90 10	--- Laboratory and industrial articles of precious metal	kg.	12.5%
7115 90 20	--- Spinneret's made mainly of gold	kg.	12.5%
7115 90 90	--- Other	kg.	12.5%
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.	12.5%
7116 20 00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg.	12.5%
7117	IMITATION JEWELLERY		
	- <i>Of base metal, whether or not plated with precious metal :</i>		
7117 11 00	-- Cuff-links and studs	kg.	6%
7117 19	-- <i>Other:</i>		
7117 19 10	--- Bangles	kg.	6%
7117 19 20	--- German silver jewellery	kg.	6%
7117 19 90	--- Other	kg.	6%
7117 90	- <i>Other:</i>		
7117 90 10	--- Jewellery studded with imitation pearls or imitation or synthetic stones	kg.	6%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7117 90 90 7118	--- Other COIN	kg.	6%
7118 10 00	- Coin (other than gold coin), not being legal tender	kg.	12.5%
7118 90 00	- Other	kg.	12.5%

Fixation of Tariff Value in respect of articles of jewellery (other than silver jewellery)

In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944), the Central Government, hereby fixes tariff value in respect of articles of jewellery (other than silver jewellery), falling under sub-heading No. 7113 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), at the rate of 30% of the transaction value as declared in the invoice.

Provided that nothing contained in this notification shall apply to articles of jewellery manufactured from precious metal or old jewellery provided by the retail customer.

Explanation: - For the purposes of this notification “transaction value” shall have the meaning assigned to it in section 4 of the Central Excise Act, 1944 (1 of 1944)].

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