

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 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;
 - (i) 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);

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

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- (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 anyone 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 (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 th 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 semiprecious 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 "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

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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.

Explanatory remarks to Chapter 71

1. The importation and exportation of gold and silver in any form are allowed subject to the approval of the Ministry of Commerce and the prior consent of the Central Bank of the I.R. of Iran, as well as the observance of the ordinance approved by the Money and Credit Council.
2. The importation of metal coins and blanks is allowed only by the Central Bank of the I.R. of Iran or by its permission.

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Heading, Subheading No.	Description	Import Duties (%)		Preferential Tariff (%)			Remarks
		B.D.	C.B.T	A	B	C	
	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 00	- Natural pearls	4	Kg				
	- Cultured pearls:						
7101 21 00	-- Unworked	4	Kg				
7101 22 00	-- Worked	4	Kg				
7102	Diamonds, whether or not worked, but not mounted or set.						
7102 10 00	- Unsorted	4	carat				
	- Industrial:						
7102 21	-- Unworked or simply sawn, cleaved or bruted :		carat				
7102 21 10	--- As base material used in the manufacture of non-ornamental goods	4					
7102 21 90	--- Other	4					
7102 29 00	-- Other	4	carat				
	- Non-industrial:						
7102 31 00	-- Unworked or simply sawn, cleaved or bruted	4	carat				
7102 39 00	-- Other	4	carat				
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	- Unworked or simply sawn or roughly shaped :		Kg				
7103 10 10	--- Natural turquoise	30					
7103 10 90	--- Other	4					
	- Otherwise worked:						
7103 91 00	-- Rubies, sapphires and emeralds	4	carat				
7103 99	-- Other :		carat				
7103 99 10	--- Natural turquoise	45					
7103 99 90	--- Other	4					
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	4	Kg				
7104 20	- Other, unworked or simply sawn or roughly shaped :		Kg				
7104 20 10	--- Artificial turquoise	45					
7104 20 90	--- Other	4					
7104 90	- Other :		Kg				
7104 90 10	--- Artificial turquoise	45					
7104 90 90	--- Other	4					
7105	Dust and powder of natural or synthetic precious or semi-precious stones.						

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Heading, Subheading No.	Description	Import Duties (%)		Preferential Tariff (%)			Remarks
		B.D.	C.B.T	A	B	C	
7105 10 00	- Of diamonds	4	Carat				
7105 90 00	- Other	4	Kg				
	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	4	Kg				
	- Other:						
7106 91 00	-- Unwrought	4	Kg				
7106 92 00	-- Semi-manufactured	4	Kg				
7107 00 00	Base metals clad with silver, not further worked than semi- manufactured.	4	Kg				
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.						
	- Non-monetary:						
7108 11 00	-- Powder	4	Kg				
7108 12 00	-- Other unwrought forms	4	Kg				
7108 13 00	-- Other semi-manufactured form	4	Kg				
7108 20 00	- Monetary	4	Kg				
7109 00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	4	Kg				
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form.						
	- Platinum:						
7110 11 00	-- Unwrought or in powder form	4	Kg				
7110 19 00	-- Other	4	Kg				
	- Palladium:						
7110 21 00	-- Unwrought or in powder form	4	Kg				
7110 29 00	-- Other	4	Kg				
	- Rhodium:						
7110 31 00	-- Unwrought or in powder form	4	Kg				
7110 39 00	-- Other	4	Kg				
	- Iridium, osmium and ruthenium:						
7110 41 00	-- Unwrought or in powder form	4	Kg				
7110 49 00	-- Other	4	Kg				
7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi- manufactured.	4	Kg				
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	4	Kg				
	- Other:						
7112 91 00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	4	Kg				
7112 92 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	4	Kg				

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Heading, Subheading No.	Description	Import Duties (%)		Preferential Tariff (%)			Remarks
		B.D.	C.B.T	A	B	C	
7112 99 00	-- Other	4	Kg				
	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.						
	- 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	10	Kg				
7113 19 00	-- Of other precious metal, whether or not plated or clad with precious metal	10	Kg				
7113 20 00	- Of base metal clad with precious metal	10	Kg				
7114	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 00	-- Of silver, whether or not plated or clad with other precious metal	10	Kg				
7114 19 00	-- Of other precious metal, whether or not plated or clad with precious metal	10	Kg				
7114 20 00	- Of base metal clad with precious metal	10	Kg				
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	10	Kg				
7115 90 00	- Other	10	Kg				
7116	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				
7117	Imitation jewellery.						
	- Of base metal, whether or not plated with precious metal:						
7117 11 00	-- Cuff-links and studs	40	Kg				
7117 19 00	-- Other	40	Kg				
7117 90 00	- Other	45	Kg				
7118	Coin.						
7118 10 00	- Coin (other than gold coin), not being legal tender	4	Kg				
7118 90 00	- Other	4	Kg				

