
Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION XIV. (See end of Document for details)

ANNEX I

COMBINED NOMENCLATURE

PART TWO

SCHEDULE OF CUSTOMS DUTIES

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, lustres);
 - (d) supported catalysts (heading 3815);
 - (e) articles of heading 4202 or 4203 referred to in note 3(B) to Chapter 42;
 - (f) articles of heading 4303 or 4304;

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- (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 styluses (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;
 - (o) articles classified in Chapter 96 by virtue of note 4 to that chapter; or
 - (p) original sculptures or statuary (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding 100 years (heading 9706), 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 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

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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 the nomenclature.
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, earrings, watch-chains, fobs, pendants, tiepins, 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, tableware, 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 (but not including buttons or other articles of heading 9606, or dress-combs, hairslides 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.

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

| CN code | Description | Conventional rate of duty (%) | Supplementary unit |
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