

**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, 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 3 (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;
  - (ij) 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 or precious or semi-precious stone (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);

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\* The underline portion of this Note constitutes an optional text.

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- (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;
- (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 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, of 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 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 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 71.14, 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 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.

**Sub-heading Notes.**

- 1.- For the purposes of sub-headings. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expression "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 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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
		<b>I. - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI- PRECIOUS STONES</b>			
<b>71.01</b>		<b>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, or cultured, temporarily strung for convenience of transport.</b>			
	7101.10.00	- Natural pearls	kg	5%	Free
		- Cultured pearls :			
	7101.21.00	-- Unworked	kg	5%	Free
	7101.22.00	-- Worked	kg	5%	Free
<b>71.02</b>		<b>Diamonds, whether or not worked, but not mounted or set.</b>			
	7102.10.00	- Unsorted	carat	25%	Free
		- Industrial :			
	7102.21.00	-- Unworked or simply sawn, cleaved or bruted	carat	25%	Free
	7102.29.00	-- Other	carat	25%	Free
		- Non-industrial :			
	7102.31.00	-- Unworked or simply sawn, cleaved or bruted	carat	25%	Free
	7102.39.00	-- Other	carat	25%	Free
<b>71.03</b>		<b>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.</b>			
	7103.10.00	- Unworked or simply sawn or roughly shaped	kg	5%	Free
		- Otherwise worked :			
	7103.91.00	-- Rubies, sapphires and emeralds	carat	5%	Free
	7103.99.00	-- Other	carat	5%	Free
<b>71.04</b>		<b>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.</b>			
	7104.10.00	- Piezo-electric quartz	kg	5%	Free
		- Other, unworked or simply sawn or roughly shaped :			
	7104.21.00	-- Diamonds	carat	5%	Free
	7104.29.00	-- Other	kg	5%	Free
		- Other :			
	7104.91.00	-- Diamonds	carat	5%	Free
	7104.99.00	-- Other	kg	5%	Free

71.05	<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>				
	7105.10.00 - Of diamonds	carat	10%	Free	
	7105.90.00 - Other	kg	10%	Free	
<b>II. - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>					
71.06	<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>				
	7106.10.00 - Powder	kg	5%	Free	
	7106.91.00 - Other : -- Unwrought				
	7106.92.00 -- Semi-manufactured	kg	BDT 6.00 per 11.664 gm	Free	
		kg	BDT 6.00 per 11.664 gm	Free	
71.07	<b>7107.00.00 Base metals clad with silver, not further worked than semi-manufactured.</b>	kg	10%	Free	
71.08	<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>				
	- Non-monetary :				
	7108.11.00 -- Powder	kg	10%	Free	
	7108.12.10 --- Gold dores imported by Industrial IRC holder VAT compliant gold refinery	kg	10%	Free	
	7108.12.90 --- Other	kg	BDT 2000 per 11.664 gm	Free	
	7108.13.00 -- Other semi-manufactured forms	kg	BDT 2000 per 11.664 gm	Free	
	7108.20.00 - Monetary	kg	10%	Free	
71.09	<b>7109.00.00 Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	kg	10%	Free	
71.10	<b>Platinum, unwrought or in semi-manufactured forms or in powder form.</b>				
	- Platinum :				
	7110.11.00 -- Unwrought or in powder form	kg	10%	Free	
	7110.19.00 -- Other	kg	10%	Free	
	- Palladium :				
	7110.21.00 -- Unwrought or in powder form	kg	10%	Free	
	7110.29.00 -- Other	kg	10%	Free	
	- Rhodium :				
	7110.31.00 -- Unwrought or in powder form	kg	10%	Free	
	7110.39.00 -- Other	kg	10%	Free	
	- Iridium, osmium and ruthenium :				
	7110.41.00 -- Unwrought or in powder form	kg	10%	Free	
	7110.49.00 -- Other	kg	10%	Free	
71.11	<b>7111.00.00 Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>	kg	10%	Free	
71.12	<b>Waste and scrap or 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 other than goods of heading 85.49.</b>				
	7112.30.00 - Ash containing precious metal or precious metal compounds	kg	5%	Free	
	- Other :				
	7112.91.00 -- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	5%	Free	
	7112.92.00 -- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	5%	Free	
	7112.99.00 -- Other	kg	5%	Free	
<b>III. - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>					
71.13	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>				
	- Of precious metal whether or not plated or clad with precious metal :				
	7113.11.00 -- Of silver	kg	25%	Free	

	7113.19.00	-- Of other precious metal	kg	25%	Free
	7113.20.00	- Of base metal clad with precious metal	kg	25%	Free
<b>71.14</b>		<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>			
		- Of precious metal whether or not plated or clad with precious metal :			
	7114.11.00	-- Of silver	kg	25%	Free
	7114.19.00	-- Of other precious metal	kg	25%	Free
	7114.20.00	- Of base metal clad with precious metal	kg	25%	Free
<b>71.15</b>		<b>Other articles of precious metal or of metal clad with precious metal.</b>			
	7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	kg	25%	Free
	7115.90.00	- Other	kg	25%	Free
<b>71.16</b>		<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>			
	7116.10.00	- Of natural or cultured pearls	kg	25%	Free
	7116.20.00	- Of precious or semi-precious stones (natural synthetic or reconstructed)	kg	25%	Free
<b>71.17</b>		<b>Imitation jewellery.</b>			
		- Of base metal, whether or not plated with precious metal :			
	7117.11.00	-- Cuff-links and studs	kg	25%	Free
	7117.19.00	-- Other	kg	25%	Free
	7117.90.00	- Other	kg	25%	Free
<b>71.18</b>		<b>Coin.</b>			
	7118.10.00	- Coin (other than gold coin), not being legal tender	kg	25%	Free
		- Other :			
	7118.90.10	--- Coin for use as legal tender in Bangladesh imported by or on behalf of the Government of Bangladesh.	kg	5%	Free
	7118.90.90	--- Other	kg	25%	Free