

71.16

71.16 - Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).

7116.10 - Of natural or cultured pearls

7116.20 - Of precious or semi-precious stones (natural, synthetic or reconstructed)

This heading covers all articles (**other than** those **excluded** by Notes 2 (B) and 3 to this Chapter), wholly of natural or cultured pearls, precious or semi-precious stones, or consisting partly of natural or cultured pearls or precious or semi-precious stones, but **not** containing precious metals or metals clad with precious metal (**except** as minor constituents) (see Note 2 (B) to this Chapter).

It thus includes :

- (A) **Articles of personal adornment and other decorated articles** (e.g., clasps and frames for handbags, etc; combs, brushes; ear-rings; cuff-links, dress-studs and the like) containing natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), set or mounted on base metal (whether or not plated with precious metal), ivory, wood, plastics, etc.

It includes pearls or stones graded according to size, quality, shade, etc., and constituting an article ready for use as jewellery. But the heading **excludes** ungraded or graded pearls and ungraded stones merely temporarily strung for facility of transport without any setting or fitting of metal or other material; these fall in **heading 71.01, 71.03 or 71.04** (see Explanatory Notes to headings 71.01 to 71.03).

Under Note 2 (B) to this Chapter the goods of this heading may contain precious metal or metal clad with precious metal as minor constituents (e.g., a pearl necklace with a gold fastener). On the other hand the heading **does not cover** goods (e.g., ear-rings with gold clips) in which the precious metal or metal clad with precious metal amounts to more than minor constituents (**heading 71.13**).

- (B) **Other articles** consisting wholly or partly of precious or semi-precious stones; these may also contain other materials including precious metal or metal clad with precious metal, **provided that** the precious metal or metal clad with precious metal is present as minor constituents only. Subject to these conditions, the heading therefore covers crosses and rings (frequently in agate), bracelets (other than wrist-watch bracelets), goblets and cups (often in garnet); statuettes and ornamental articles (e.g., of jade); mortars and pestles (e.g., in agate); knife edges or bearings of agate or other precious or semi-precious stones for weighing apparatus; agate thread spinning guides; decorative corks with heads of agate, etc.; agate burnishing tools used for gilding, for polishing leather, paper, etc.; agate rings for fishing rods, paper-knives, ink-stands, paperweights, ashtrays (e.g., of agate or onyx).

The heading **does not cover** :

- (a) Goods of **Chapter 82** with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet, whether or not assembled (e.g., mounted glaziers' diamonds).
- (b) Machinery, mechanical appliances or electrical goods and parts thereof of **Section XVI**, (see Note 3 (k) to this Chapter).
- (c) Articles of **Chapter 90**, such as mounted or unmounted optical elements of quartz, suitable for fitting to instruments or appliances.
- (d) Worked precious or semi-precious stones, mounted or not, being parts of clocks or watches, or parts suitable for use both in clocks or watches and in other articles (see Note 4 to **Chapter 91**).