

71.03

71.03 - Precious stones (other than diamonds) and semi-precious stones, whether or nor 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

- Otherwise worked :

7103.91 - - Rubies, sapphires and emeralds

7103.99 - - Other

Because of their colour, brilliance, resistance to deterioration, and often also because of their rarity, these stones, which are usually crystalline, are used by jewellers, goldsmiths and silversmiths for making articles of adornment or ornamentation. Some are also used in clocks and watches or in tools or, because of their hardness or other special properties, for other industrial purposes (e.g., ruby, sapphire, agate, piezo-electric quartz).

The provisions of the second paragraph of the Explanatory Note to heading 71.02 apply, *mutatis mutandis*, to this heading.

But the heading **excludes** stones of the following kinds, **even if** unmounted and unset :

- (a) Unmounted worked sapphires for styli (**heading 85.22**).
- (b) Stones worked so as to be recognisable as parts of meters, of measuring instruments, of clocks or watches or of other goods of **Chapter 90** or **91**; also optical elements of quartz (**heading 90.01** or **90.02**).

The stones of this heading are therefore mainly stones intended for mounting or setting in jewellery or goldsmiths' or silversmiths' wares; but, **provided they are unmounted**, the heading also covers stones for setting in tools of headings 82.01 to 82.06 or in machinery, etc., of Section XVI (e.g., piezo-electric quartz for high frequency apparatus, etc.).

The heading **excludes** stones converted into articles, for example, cut agate mortars and pestles, agate crosses and rings, garnet goblets and cups, statuettes and ornamental goods of jade, ashtrays and paperweights of agate or onyx, rings for fishing rods, etc.; such articles are classified generally in **heading 71.16**.

The stones of this heading may be strung for convenience of transport, **provided** this method of assembly is temporary and that the stones have not been graded and are not directly suitable for use as jewellery. Precious or semi-precious stones which have been set or mounted fall in **heading 71.13, 71.14 or 71.16** (see the related Explanatory Notes) **unless** they are included in other headings, under the provisions of Note 1 to this Chapter.

The heading includes the precious or semi-precious stones listed in the Annex to this Chapter, the name of the mineralogical species being given with the commercial names; the heading is, of course, **restricted** to those stones and varieties of a quality suitable for use in jewellery, etc.

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This heading also **excludes** :

- (a) Certain stones which, although belonging to the mineral species cited above, are of non-precious varieties, or of a quality not suitable for use in jewellery, goldsmiths' or silversmiths' wares; such stones are classified in **Chapter 25, 26 or 68**.
- (b) Steatite (unworked, **heading 25.26**; worked, **heading 68.02**).
- (c) Jet (unworked, **heading 25.30**; worked, **heading 96.02**).
- (d) Imitation precious or semi-precious stones made of glass (**heading 70.18**).

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Subheading Explanatory Notes.

Subheading 7103.10

This subheading includes stones roughly worked by sawing (e.g., into thin strips), cleaving (splitting along the natural plane of the layers) or bruting, i.e., stones which have only a provisional shape and clearly have to be further worked. The strips may also be cut into discs, rectangles, hexagons or octagons, provided all the surfaces and ridges are rough, matt and unpolished.

Subheadings 7103.91 and 7103.99

Subheadings 7103.91 and 7103.99 cover polished or drilled stones, engraved stones (including cameos and intaglios) and stones prepared as doublets or triplets.