

05.08

05.08 - Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.

Coral is the calcareous skeleton of a marine polyp and is generally used for articles of jewellery.

The most important shell for industrial purposes is that used as mother of pearl.

The heading covers :

- (1) **Coral, unworked**, or from which only the outer crust has been removed.
- (2) **Coral, simply prepared** but not otherwise worked, i.e., coral not having undergone processes extending beyond simple cutting.
- (3) **Shells, unworked or simply prepared** but not cut to shape, i.e., shells not having undergone processes extending beyond cleaning or simple cutting.

The heading includes cuttle-fish bone, crushed or powdered shells used as animal foodstuffs, and waste of shells.

The heading **excludes** rods, rectangular (including square) plates and other shapes, whether or not polished or otherwise worked; these fall in **heading 96.01** or in other more specific headings.