

**71.14 - Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**

- Of precious metal whether or not plated or clad with precious metal :

7114.11 -- Of silver, whether or not plated or clad with other precious metal

7114.19 -- Of other precious metal, whether or not plated or clad with precious metal

7114.20 - Of base metal clad with precious metal

This heading covers articles of goldsmiths' or silversmiths' wares as defined in Note 10 to this Chapter wholly or partly of precious metal or metal clad with precious metal. In general these goods are larger than articles of jewellery of heading 71.13; they include :

- (A) **Articles of tableware** such as table knives, carving sets, spoons, forks; ladles; poultry or meat grips; trays, plates, soup or vegetable dishes and bowls; sauce-boats; fruit dishes; sugar-bowls, coffee-pots, teapots, tea or coffee cups; goblets; egg-cups, decanters, liqueur services; stands and baskets for bread, cake, fruit, etc.; fish-servers; cake servers; wine cooling buckets; cruets; sugar-tongs; knife-rests, serviette rings; table bells; ornamental stoppers, etc.
- (B) **Toilet articles** such as hand mirrors; bottles and powder boxes (**other than** those of heading 71.13); brush boxes, clothes brushes, nail brushes, hair brushes, combs (**other than** dress combs and pocket combs - heading 71.13); jugs, etc. Scent sprays are **excluded** (heading 96.16).
- (C) **Office or desk equipment** such as ink-pots, ink-stands, book-ends, paperweights, paper-knives.
- (D) **Smokers' requisites** such as cigar or cigarette boxes, tobacco jars, ashtrays, matchbox holders, etc.; but **not including** articles of heading 96.13 or 96.14 (cigarette and other lighters, smoking pipes, cigarette holders, etc.)
- (E) **Other articles for domestic or similar use**, for example, busts, statuettes and other figures for interior decoration; jewel cases; table centre-pieces, vases, jardinières; picture frames; lamps, candelabra, candlesticks, chandeliers; mantelpiece ornaments, decorative dishes and plates, medals and medallions (**other than** those for personal adornment); sporting trophies; perfume burners, etc.
- (F) **Articles for religious use** such as reliquaries, chalices, ciboriums, monstrances, crucifixes, candlesticks, lamps.

The heading also covers **unfinished or incomplete articles** of goldsmiths' or silversmiths' wares and identifiable **parts** of goldsmiths' or silversmiths' wares, for example, silver handles for tableware, silver backs for toilet brushes, etc.

Like jewellery and **subject to the same reservation as regards minor constituents**, the goods of this heading **must** contain precious metal or metal clad with precious metal; they may also contain pearls (natural, cultured or imitation) precious or semi-precious stones (natural, synthetic or reconstructed), imitation stones, tortoise-shell, mother of pearl, ivory, amber (natural or agglomerated), jet or coral.

## 71.14

The heading **excludes** :

- (a) Umbrellas, walking-sticks and other articles of **heading 66.01** or **66.02** having fittings in materials of this Chapter, as well as parts, fittings and accessories of these articles, wholly or partly of these materials (**heading 66.03**).
- (b) Articles of **Chapter 90** (e.g., binoculars and telescopes).
- (c) Clocks and watches and their cases (**Chapter 91**).
- (d) Musical instruments (**Chapter 92**).
- (e) Arms and parts thereof of **Chapter 93** (side-arms, pistols, revolvers, etc.).
- (f) Scent and similar sprays of a kind used for toilet purposes, and heads therefor (**heading 96.16**).
- (g) Original statuary or sculptures (**heading 97.03**) collectors' pieces of **heading 97.05** and antiques of **heading 97.06**.