

Sub-Chapter I

NATURAL OR CULTURED PEARLS
AND PRECIOUS OR SEMI-PRECIOUS STONES

71.01 - Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.

7101.10 - Natural pearls

- Cultured pearls :

7101.21 -- Unworked

7101.22 -- Worked

The pearls classified in this heading are, like mother of pearl, the result of the natural secretion of various sea or fresh water molluscs (especially of the pearl oyster and the pearl mussel).

Pearls have a shiny surface and consist essentially of layers of calcium carbonate coated with a horny material (conchiolin). The layers of carbonate cause optical interference and diffraction which produce the characteristic nacreous lustre of pearls ("orient"); the conchiolin gives the pearls their translucency or "water".

Pearls are usually white but may be shaded or coloured (e.g., grey, black, purple, red, yellow, green or blue).

They are usually round, but sometimes half round (button pearls) or irregular (baroque or blister pearls), and their size varies considerably. Mother of pearl (**headings 05.08 or 96.01**) has much the same composition, but usually takes the form of thin sheets.

This heading also includes cultured pearls (i.e., those produced by human intervention). This is done by fixing a bead of mother of pearl in a sac cut from the mantle of one oyster and then inserting this sac in the tissues of another healthy oyster. Over a period of years, the bead is slowly covered with concentric layers of nacre. Cultured pearls are therefore very similar in appearance to real pearls but can be distinguished from the latter by special apparatus (endoscope) or by X-ray examination.

This heading covers natural or cultured pearls whether unworked, i.e., as gathered and merely cleansed (for example, by means of salt and water), or worked, i.e. ground to remove defective parts, drilled or sawn (e.g., half or three-quarter pearls). The pearls of this heading may be temporarily strung for convenience of transport. Pearls which have been set, mounted or which have been permanently strung after grading are **excluded** (e.g., **heading 71.13, 71.14 or 71.16**, as appropriate).

It should be noted that natural or cultured pearls are excluded from Chapter 97 (collectors' pieces, antiques, etc.), and therefore **remain** in this Chapter.

71.01

This heading **excludes** :

- (a) Imitation pearls (plastics - **heading 39.26**; glass - **heading 70.18**; wax - **heading 96.02**).
- (b) Mother of pearl, unworked or simply prepared (**heading 05.08**) or worked (**heading 96.01**).