

Section XIV

**NATURAL OR CULTURED PEARLS, PRECIOUS
OR SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL,
AND ARTICLES THEREOF;
IMITATION JEWELLERY; COIN**

Chapter 71

**NATURAL OR CULTURED PEARLS, PRECIOUS
OR SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL,
AND ARTICLES THEREOF;
IMITATION JEWELLERY; COIN****Notes.**

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
 - (b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (a) The expression "precious metal" means silver, gold and platinum.
 - (b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
5. For the purpose of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
 7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
 8. Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
 9. For the purpose of heading 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
 10. For the purpose of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
 11. For the purpose of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1. For the purpose of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4 (b), for the purpose of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheading of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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			
7101.10.10 00	--	-Graded pearls temporarily strung for the convenience of transport	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7101.10.90 00	--	-Other	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
		-Cultured pearls:			
7101.21.00		--Unworked		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
	10	---- -Graded pearls temporarily strung for convenience of transport.....	-		
	90	---- -Other	-		
7101.22		--Worked			
7101.22.10 00	--	-Graded pearls temporarily strung for the convenience of transport	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7101.22.90 00	--	-Other	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
71.02		Diamonds, whether or not worked, but not mounted or set.			
I 7102.10.00 00		-Unsorted	CTM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
		-Industrial:			
7102.21.00		--Unworked or simply sawn, cleaved or bruted		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
	10	---- -Bort and black diamonds, for borers	CTM		
	90	---- -Other	CTM		
7102.29.00		--Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
	10	---- -Bort and black diamonds, for borers	CTM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	90	----- Other	CTM		
		-Non-industrial:			
7102.31.00	00	-Unworked or simply sawn, cleaved or bruted	CTM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7102.39.00		-Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
	10	----- Of a weight not exceeding 0.5 carat each	CTM		
	20	-----Of a weight exceeding 0.5 carat each	CTM		
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not 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.			
7103.10.00	00	-Unworked or simply sawn or roughly shaped	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
		-Otherwise worked:			
7103.91.00		-Rubies, sapphires and emeralds		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
	10	-----Rubies	-		
	20	-----Sapphires	-		
	30	-----Emeralds	-		
7103.99.00	00	-Other	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.			
7104.10.00	00	-Piezo-electric quartz	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7104.20.00	00	-Other, unworked or simply sawn or roughly shaped	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7104.90.00	00	-Other	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
7105.10.00		-Of diamonds		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
	10	---- -Dust for borers; dust mixed with a carrier in cartridges or in tubes	CTM		
		---- -Other:			
	91	----- Natural	CTM		
	92	----- Synthetic	CTM		
7105.90.00	00	-Other	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
II. -PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL					
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
7106.10.00		-Powder		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
	10	---- -Containing by weight 92.5% or more of silver	GRM		
	20	---- -Containing by weight less than 92.5% of silver	GRM		
		-Other:			
7106.91.00		--Unwrought		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
		---- -Containing by weight 92.5% or more of silver:			
	11	-----Bullion	GRM		
	19	-----Other	GRM		
		---- -Containing by weight less than 92.5% of silver:			
	21	-----Dore	GRM		
	29	-----Other	GRM		
7106.92		--Semi-manufactured			
		-- -Containing by weight 92.5% or more of silver:			
7106.92.11	00	--- -In bars, sheets or plates	GRM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7106.92.19	00	--- -Other	GRM	7%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
		-- -Containing by weight less than 92.5% of silver:			
7106.92.21	00	--- -Containing by weight 50% or more of copper	GRM	2.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7106.92.22		--- -Containing by weight less than 50% of copper		6.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	10	-----Solder	GRM		
	90	-----Other	GRM		
7107.00.00	00	Base metals clad with silver, not further worked than semi-manufactured.	GRM	3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
		-Non-monetary:			
7108.11.00	00	--Powder	GRM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7108.12.00		--Other unwrought forms		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
		-----Containing by weight not less than 99.95% of gold:			
	11	-----Bullion	GRM		
	19	-----Other	GRM		
		-----Containing by weight less than 99.95% of gold:			
	21	-----Bullion	GRM		
	22	-----Dore	GRM		
	29	-----Other	GRM		
7108.13		--Other semi-manufactured forms			
7108.13.10	00	--Of 10 carats or more	GRM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7108.13.20	00	--Of less than 10 carats	GRM	4%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7108.20.00	00	-Monetary	GRM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7109.00.00	00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	GRM	6.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.			
		-Platinum:			
7110.11.00	00	--Unwrought or in powder form	GRM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7110.19.00		--Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	10	-----Thermocouple wire.....	GRM		
	90	-----Other	GRM		
-Palladium:					
7110.21.00	00	-Unwrought or in powder form	GRM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7110.29.00	00	-Other	GRM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
-Rhodium:					
7110.31.00	00	-Unwrought or in powder form	GRM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7110.39.00	00	-Other	GRM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
-Iridium, osmium and ruthenium:					
7110.41.00	00	-Unwrought or in powder form	GRM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7110.49.00	00	-Other	GRM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7111.00.00	00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	GRM	6.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.			
7112.30.00	00	-Ash containing precious metal or precious metal compounds	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
-Other:					
7112.91.00		-Of gold, including metal clad with gold but excluding sweepings containing other precious metals		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
	10	-----Scrap jewellery.....	KGM		
	90	-----Other	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
7112.92.00	00	-Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7112.99.00	00	-Other	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
III. -JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES					
71.13		Articles of jewellery 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:			
7113.11		-Of silver, whether or not plated or clad with other precious metal			
7113.11.10	00	--Findings, not plated or clad	-	5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7113.11.90	00	--Other	-	8.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5%
7113.19		-Of other precious metal, whether or not plated or clad with precious metal			
7113.19.10	00	--Findings, not plated or clad	-	5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7113.19.90	00	--Other	-	6.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5%
7113.20		-Of base metal clad with precious metal			
7113.20.10	00	--Findings	-	5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
7113.20.90	00	--Other	-	8.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5%
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:			
7114.11.00		-Of silver, whether or not plated or clad with other precious metal -----Articles of tableware:		5.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 4%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
11		-----Subject to customs duty based on excise duty	-		
19		-----Other	-		
		-----Other:			
91		-----Subject to customs duty based on excise duty	-		
99		-----Other	-		
7114.19.00		-Of other precious metal, whether or not plated or clad with precious metal		5.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 4%
		-----Articles of tableware:			
11		-----Subject to customs duty based on excise duty	-		
19		-----Other	-		
		-----Other:			
91		-----Subject to customs duty based on excise duty	-		
99		-----Other	-		
7114.20.00		-Of base metal clad with precious metal		5.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 4%
		-----Articles of tableware:			
11		-----Subject to customs duty based on excise duty	-		
19		-----Other	-		
		-----Other:			
91		-----Subject to customs duty based on excise duty	-		
99		-----Other	-		
71.15		Other articles of precious metal or of metal clad with precious metal.			
7115.10.00 00		-Catalysts in the form of wire cloth or grill, of platinum	GRM	4%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 4%
7115.90		-Other			
7115.90.10		--Anodes of silver or gold; Crucibles of platinum		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
		10 ----Anodes of silver or gold.....	GRM		
		20 ----Crucibles of platinum.....	GRM		
7115.90.90		--Other		7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5%
		10 ----Of silver	GRM		
		20 ----Of gold.....	GRM		
		30 ----Of platinum.....	GRM		
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
7116.10.00 00		-Of natural or cultured pearls	-	8.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5%
7116.20		-Of precious or semi-precious stones (natural, synthetic or reconstructed)			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
7116.20.10 00	--	-Produced in Canada more than 25 years prior to the date of accounting	-	Free	
7116.20.90 00	--	-Other	-	6.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5%
71.17		Imitation jewellery.			
		-Of base metal, whether or not plated with precious metal:			
7117.11.00 00		-Cuff-links and studs	GRO	8%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5%
7117.19		--Other			
7117.19.10	--	-Brass chain, set with rhinestones, for use in the manufacture of jewellery; Paua shells in metal settings; Ornaments for use in the manufacture of footwear or footwear fittings -----Paua shells in metal settings:		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
11	-----	-Unfinished or incomplete articles of imitation jewellery	-		
12	-----	-Finished or complete articles of imitation jewellery	-		
20	-----	-Brass chain, set with rhinestones, for use in the manufacture of jewellery; ornaments for use in the manufacture of footwear or footwear fittings	-		
7117.19.90	--	-Other		8.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5%
10	-----	-Unfinished or incomplete articles of imitation jewellery	-		
20	-----	-Finished or complete articles of imitation jewellery	-		
7117.90.00 00		-Other	-	8.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5%
71.18		Coin.			
7118.10.00 00		-Coin (other than gold coin), not being legal tender	-	6.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 3%
7118.90.00		-Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free
10	-----	-Gold coin	-		
	-----	-Other:			
91	-----	-Canadian coins.....	-		
99	-----	-Other	-		