

Ref. No.GJC/CUS/2010-11 | 00004

April 03, 2010

TO ALL MEMBERS OF THE COUNCIL

Sub: Custom Duty Chart on gems and jewellery items as on 27/02/2010

Dear All,

Based on the Union Budget announced for the year 2010-2011 by Shri Pranab Mukherjee, Hon'ble Finance Minister on 26.02.2010, Council has worked out the Customs duty that is applicable to the goods and products from the gem and jewellery Sector.

Please find the same enclosed herewith for your reference.

Thanking you,

Yours faithfully,


SABYASACHI RAY
EXCECUTIVE DIRECTOR

रत्न तथा आभूषण निर्यात संवर्धन परिषद

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय द्वारा प्रायोजित)

मुख्य कार्यालय : डायमंड प्लाजा, पाँचवी मंजिल, 391-ए, डॉ. दादासाहेब भडकमकर मार्ग, मुंबई - 400 004, भारत.

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EFFECTIVE RATES OF DUTY ON GEMS AND JEWELLERY ITEMS AS ON 12/10/2010							EFFECTIVE	POLICY
Sr.no	COMMODITY	Custom tariff Exemption Notfn No	Custom Duty	Central Excise tariff Exemption Notfn No.	ADDI. Customs Duty	RATE OF IMP DUTY		
1	GOLD BARS Other than Tola bars With Mfrs engraved sl No. and wt. In metric units and gold coins	7108.1200 62/2004-cus. Sl.no.1 17/2010-Cus.	Rs.300/- per 10 gms. Edu cess 3%	7108.1200 62/2004 Cus 17/2010-Cus.	CVD - NIL ACD - NIL 20/2006-Cus.SI.No.9		Subject to RBI Regulations	
2	GOLD in any form Including tola bars, medalion and coins, excluding Jewellery	7108.1200 62/2004-cus.sl.no.2 17/2010-Cus.	Rs.750/- per 10 gms Edu Cess 3%	7108.1200 62/2004 Cus 17/2010-Cus.	CVD - NIL ACD - NIL 20/2006-Cus.SI.No.9		Subject to RBI Regulations	
3	GOLD JEWELLERY PLAIN	7113.1910	10.00% Edu Cess 3%	7113.1910 5/2006-CE Sr.no.24(II)	CVD - NIL ACD 1% 20/2006-Cus.SI.No.61	11.40%	Free	
4	GOLD JEWELLERY DIAMOND STUDDED	7113.1930	10.00% Edu Cess 3%	7113.130 5/2006-CE Sr.24(II)	CVD - NIL ACD 1% 20/2006-Cus. SI NO.61	11.40%	Free	
5	GOLD MOUNTING	7113.1990 62/2004-cus Sl.No.2 17/2010-Cus	Rs.750/- per 10 gms Edu Cess 3% 17/2010-Cus	7113.1990 62/2004 cus 17/2010-Cus	CVD - NIL ACD - 1% 20/2006-Cus.SI.No.61		FREE	
6	GOLD FINDING	7113.1960 62/2004-cus Sl.No.2 17/2010-Cus	Rs.750/- per 10 gms Edu Cess 3%	7113.1960 62/2004 cus 17/2010-Cus.	CVD - NIL ACD - 1% 20/2006-Cus.SI.No.61		FREE	
7	SILVER in any form excluding Silver Jewellery	7106.9100 62/2004 Cus 78/2009-cus 6.7.2009	Rs.1500/- per kg Edu Cess 3%	7101.9100 5/2006 CE Sr.no.25	CVD - NIL ACD - NIL 20/2006-Cus.SI.No.9		FREE	
8	SILVER JEWELLERY PLAIN	7113.1130	10.00% Edu Cess 3%	7103.1130 5/2006-CE Sr.no.24 (II)	CVD - NIL ACD - 1% 20/2006-Cus.SI.No.61	11.40%	FREE	

9	SILVER JEWELLERY STUDDER	7113.1120	10.00%	7113.1120	5/2006-CE Sr.no.24 (II)	CVD - NIL ACD - 1%	20/2006-Cus.SI.No.61	11.40%	FREE
10	PLATINUM	7110.1110 21/2002-Cus. 21/2010-Cus.SI.No.v	Rs.300/- per 10 gms Edu Cess 3%	7110.1110	5/2006-CE Sr.no.25	CVD - NIL ACD - 1%	20/2006-Cus.SI.No.9		FREE
11	PLATINUM MOUNTING FINDING	7113.1960	10.00%	7113.1960	5/2006-CE Sr.no.24(II)	CVD - NIL ACD - 1%	20/2006-Cus.SI.No.61	11.40%	FREE
12	PLATINUM JEWELLERY PLAIN	7113.1950	10.00%	7113.1950	5/2006-CE Sr.no.24(II)	CVD - NIL ACD - 1%		11.40%	FREE
13	RE-IMPORTED GOLD JEWELLERY FOR REPAIR	7113.1910 158/95 Cus	NIL	7113.1910	158/95 Cus	CVD - NIL			FREE
14	ROUGH DIAMOND	7102.31 21/2002 Cus SI.no. 180A	NIL	7101.3100	21/2002 Cus SI.no.180A	NIL			FREE
15	RAW PEARLS OTHER THAN CULTURED PEARLS	7101.1010 21/2002 Cus SI.No. 180 11/05	5% Edu Cess 3%	7101.1010	21/2002 Cus SI.no.180	NIL		5.15%	FREE
16	PEARL WORKED	7101.1020/7101.2200 7105.1000	10% +EDU Cess 3%	5/2006 CE 24(IV)		NIL		10.30%	FREE
17	SYNTHETIC INDUSTRIAL DIAMOND POWDER		10.00%	7105.1000	5/2007-CE.SI.No.22A	4% Edu Cess 3%		14.97%	FREE
18	SYNTHETIC INDUSTRIAL DIAMOND POWDER	7105.1000 41/99 Cus	NIL	7105.1000		NIL			Under LIC

			No. 41/99 Cus					
19	PRECIOUS STONES RUBIES, EMERALDS AND SAPPHIRES UNWORKED OR SIMPLY SAWN	7103.10, 7103.11, 7103.12 21/2002 Cus Sl.no. 180 (II)	NIL	7103.1019 21/2002 Cus Sl.No.180(II)	NIL			FREE
20	PRECIOUS STONES RUBIES, EMERALDS AND SAPPHIRES OTHERWISE WORKED	7103.9100 21/2002 Cus/56/2008 Sl.no.184	NIL	7103.9100 21/2002 CUS Sl.No.184	NIL			FREE
21	ROUGH COLOURED GEM STONES	7103.1029 21/2002-cus Sl.no.180B	NIL	7103.1029 21/2002-CUS Sl.No.180B	NIL			FREE
22	CUT POLISHED COLOURED GEM STONE	7103.9990 21/2002 Cus Sl.no. 184	NIL 56/2008	7103.9990 56/2008	NIL			FREE
23	ROUGH CUBIC ZIRCONIA	7104.2000 S.RNO.577 21/2008	NIL NIL	7104.2000 5/2006-CE Sl.no. 24(IV)	NIL			FREE
24	CUT & POLISHED CUBIC ZIRCONIA	7104.9000 S.RNO.578 21/2008	5.00% Edu Cess 3%	7104.9000 5/2006-CE Sl.no. 24(IV)	NIL		5.150%	FREE
25	ROUGH SYNTHETICS GEMSTONES	7104.2000 S.RNO.561 21/2002 &56/08	NIL	7104.9000 21/2002				FREE
26	Re-imported cut and POLISHED DIAMOND AFTER GRADING	7102.3910 94/96-Cus	NIL	7102.3910 94/96-Cus.	NIL			FREE

		7102.3910							
27	CUT AND POLISHED DIAMONDS	21/2002 Cus Sl.no. 187 20/2007-Cus.	Nil	7102.3910 21/2002 CUS SR.NO.187		Nil	Nil	FREE	
28	SEMI -PROCESSED, HALF CUT OR BROKEN DIAMOND	7102.399 21/2002-CUS SR.NO.422	Nil	7102.399 21/2002 CUS		Nil	FREE		
29	IMITATION JEWELLERY OTHER THAN STUDDED	7117.1990	10.00% Edu Cess 3%	7117.1990 5/2006-C.E. Sl.no.27 58/2008-CE Sl.no.6(iii)		4% Edu Cess 3%	14.97%	FREE	
30	IMITATION JEWELLERY STUDDED	7117.9010	10.00% Edu Cess 3%	7117.9010 5/2006-CE Sl.No.27		4% Edu Cess 3%	14.97%	FREE	
31	GOLD COIN (foreign currency coins)	7118.9000	10.00% Edu Cess 3%	5/2006 CE Sr.no.24 (i)		Nil	10.3%	FREE	

NB:- All goods other than articles of jewellery (7113) are exempted from levy of special CVD & 1% special CVD is Leviable on Articles of Jewellery.
Vide Notification No. 20/2006-Cus dated 1-3-2006