

**EFFECTIVE RATES OF DUTY ON GEMS AND JEWELLERY ITEMS AS ON 17.03.2012**

Sr.no.	COMMODITY	Custom tariff Exmption Notfn No	Custom Duty	Central Excise tariff Exemption Notfn No.	CVD Addl. Customs Duty	POLICY
1	RAW PEARLS	7101.1010	5%	7101.1010	CVD-NIL	FREE
	OTHER THAN	12/2002 Cus	Edu Cess 2%	12/2002 Cus	SAD-NIL	
	CULTURED PEARLS	Sl.No. 309(1)	H.Edu Cess 1%	Sl.No. 309(1)	21/2012-CUS SR NO.77	
2	PEARL WORKED	7101 1020/7101 2200	10%	12/2012-CE dt. 17.03.12	CVD-NIL	FREE
			Edu Cess 2%	Sr.No 192(III)	SAD-NIL	
			H.Edu Cess 1%		21/2012-CUS SR NO.77	
3	ROUGH DIAMOND	7102.31	NIL	7101.3100	NIL	FREE
		12/2002 Cus		12/2002 Cus		
		Sl.no. 310		Sl.no. 310		
4	Non-industrial diamonds including	7102.3910	2%	7102.3910	CVD-NIL	FREE
	lab grown diamonds (other than	12/2002 Cus	Edu Cess 2%	by tariff	SAD-NIL	
	rough diamonds) CPD	Sl.no. 315	H.Edu Cess 1%		21/2012-CUS SR NO.77	
		1/2012-Cus dtd 16.01.12				
5	Re-imported cut and	7102.3910	NIL	7102.3910	CVD-NIL	IDENTITY TO BE
	POLISHED DIAMOND AFTER	9/12Cus dated 9.3.12		9/12 dt. 9.03.12	SAD-NIL	ESTABLISHED
	GRADING				21/2012-CUS SR NO.77	
6	SEMI -PROCESSED, HALF CUT	7102.31	NIL	7102.31	CVD-NIL	FREE
	OR BROKEN DIAMOND	12/2002-CUS		by tariff	SAD-NIL	
		SR.NO.314			21/2012-CUS SR NO.77	
7	PRECIOUS STONES	7103 10, 7103 11, 7103 12	Nil	7103 10, 7103 11, 7103 12	CVD-NIL	FREE

	RUBIES, EMERALDS AND SAPHIRED UNWORKED OR SIMPLY SAWN	12/2002-CUS Sl.no. 309 (II)		12/2002-CUS Sl.no. 309 (II)	SAD-NIL 21/2012-CUS SR NO.77	
8	PRECIOUS STONES RUBIES, EMERALDS AND SAPHIRES OTHERWISE WORKED	7103.9100 12/2002-CUS dt. 17.03.12 Sl.no.313	2% Edu Cess 2% H.Edu Cess 1%	7103.9100 12/12 CE Sr.No.192(III)	CVD-NIL SAD-NIL 21/2012-CUS SR NO.77	FREE
9	ROUGH COLOURED GEM STONES	7103.1029 12/2002-CUS dt. 17.03.12 Sl.no.311	NIL	7103.1029 12/2002-CUS dt. 17.03.12 Sl.no.311	CVD-NIL SAD-NIL 21/2012-CUS SR NO.77	FREE
10	CUT POLISHED COLOURED GEM STONE	7103.9990 12/2002-CUS dt. 17.03.12 Sl.no. 313	2% Edu Cess 2% H.Edu Cess 1%	7103.9990	CVD-NIL SAD-NIL 21/2012-CUS SR NO.77	FREE
11	ROUGH CUBIC ZIRCONIA	7104.2000 12/2002-CUS dt. 17.03.12 Sl.no. 316	Nil	7104.2000	CVD-NIL SAD-NIL 21/2012-CUS SR NO.77	FREE
12	CUT & POLISHED CUBIC ZIRCONIA	7104.9000 12/2002-CUS dt. 17.03.12 Sl.no. 327	5.00% Edu Cess 2% H.Edu Cess 1%	7104.9000	CVD-NIL SAD-NIL 21/2012-CUS SR NO.77	FREE
13	ROUGH SYNTHETICS GEMSTONES	7104.2000 12/2002-CUS dt. 17.03.12 Sl.no. 315	10% Edu Cess 2% H.Edu Cess 1%	7104.9000	CVD-NIL SAD-NIL 21/2012-CUS SR NO.77	FREE
14	SYNTHETIC INDUSTRIAL DIAMOND POWDER	7105.1000	10.00% Edu Cess 2% H.Edu Cess 1%	7105.1000	CVD-6% SAD-NIL 21/2012-CUS SR NO.77	FREE

15	SYNTHETIC INDUSTRIAL	7105.1000	NIL	7105.1000	NIL	Under LIC
	DIAMOND POWDER	41/99 Cus		41/99 Cus		
16	silver in any form including medallion and coins having silver content below 99.9%	7106.9100 12/2002-CUS dt. 17.03.12 Sl.no. 197	10% Edu Cess 2% H.Edu Cess 1%	7101.9100	CVD-NIL SAD-NIL 21/2012-CUS SR NO.77	FREE
17	GOLD BARS Other than Tola bars With Mfrs engraved sl No. and wt. In metric units and gold coins having gold content not below 99.5%	7108.1200 12/2002-CUS dt. 17.03.12 Sl.no. 323	4% Edu Cess 2% H Edu Cess 1%	7108.1200 12/2012-CE DT17.03.12 SR NO192	CVD-NIL SAD-NIL 21/2012-CUS SR NO.77	Subject to RBI Regulations
18	GOLD in any form including tola bars, medallion and coins, excluding Jewellery having gold content below 99.5%	7108.1200	10% Edu Cess 2% H Edu Cess 1%	7108.1200 12/2012-CE DT17.03.12 SR NO192	CVD-NIL SAD-NIL 21/2012-CUS SR NO.77	Subject to RBI Regulations
19	Gold dore bars having gold content not exceeding 95%	7108.12 12/2002-CUS dt. 17.03.12 Sl.no. 318	Nil	7108.12	CVD-NIL SAD-NIL 21/2012-CUS SR NO.77	Subject to RBI regulation and conditions no. 5 & 109 of notfn. Free
20	PLATINUM PALADIAM	7110.1110 12/2002-CUS dt. 17.03.12 Sl.no. 328	4% Edu Cess 2% H Edu Cess 1%	7110.1110 12/2012-CE DT17.03.12 SR 193	CVD-NIL SAD-NIL 21/2012-CUS SR NO.77	FREE
21	GOLD JEWELLERY PLAIN	7113.1910	10.00% Edu Cess 2% H Edu Cess 1%	7113.1910 12/2012-CE DT17.03.12 SR NO199(I)	CVD-NIL SAD-1% 21/2012-CUS SR NO.78	

22	Gold jewellery plain Branded	7113.191	10.00%	711319%	CVD-NIL SAD-1%	FREE
			Edu Cess 2%	12/2012-CE DT17.03.12		
			H Edu Cess 1%	SR NO199(I)	21/2012-CUS SR NO.78	
23	GOLD JEWELLERY DIAMOND STUDED	7113.1930	10.00%	7113.130	CVD-NIL SAD-1%	FREE
			Edu Cess 2%	12/2012-CE DT17.03.12		
			H Edu Cess 1%	SR NO199(I)	21/2012-CUS SR NO.78	
24	Gold jewellery studded and Branded	7113.193	10%	7113.1910	CVD-NIL SAD-1%	
			Edu Cess 2%	12/2012-CE DT17.03.12		
			H Edu Cess 1%	SR NO199(I)	21/2012-CUS SR NO.78	
25	GOLD MOUNTING	7113.1990	10%		CVD-NIL SAD-1%	FREE
			Edu Cess 2%	12/2012-CE DT17.03.12		
			H.Edu Cess 1%	SR NO199(I)	21/2012-CUS SR NO.78	
26	GOLD FINDING	7113.1960	10%	7113.1910	CVD-NIL SAD-1%	FREE
			Edu Cess 2%	12/2012-CE DT17.03.12		
			H.Edu Cess 1%	SR NO 199(I)	21/2012-CUS SR NO.78	
27	SILVER JEWELLERY PLAIN / Unbranded	7113.1130	10.00%	7103.1130	CVD-NIL SAD-1%	FREE
			Edu Cess 2%	12/2012-CE DT17.03.12		
			H.Edu Cess 1%	SR NO199(II)	21/2012-CUS SR NO.78	
28	SILVER JEWELLERY STUDED	7113.1120	10.00%	7103.1130	CVD-NIL SAD-1%	FREE
			Edu Cess 2%	12/2012-CE DT17.03.12		
			H.Edu Cess 1%	SR NO199(II)	21/2012-CUS SR NO.78	
29	PLATINUM MOUNTING FINDING	7113.1960	10.00%	7113 1960	CVD-6% CESS-3% SAD-1%	FREE
			Edu Cess 2%	12/2012-CE DT17.03.12		
			H.Edu Cess 1%	SR NO 199(I)		
					21/2012-CUS SR NO.78	

30	PLATINUM	7113.1950	10.00%	7113.1950	CVD-6%	FREE
	JEWELLERY PLAIN		Edu Cess 2%	12/2012-CE DT17.03.12	CESS-3%	
			H.Edu Cess 1%	SR NO199(I)	SAD-1%	
					21/2012-CUS SR NO.78	
31	RE-IMPORTED GOLD / SILVER	7113.1910	NIL	7113.1910		FREE
	JEWELLERY FOR	158/95. Cus		158/95 Cus	NIL	
	REPAIR					
32	Articles of silver	7114 11 10	10%	7114.111	CVD-NIL	FREE
		2/2012-Cus dated 16.1.2012	Edu Cess 2%		SAD-NIL	
			H.Edu Cess 1%		21/2012-CUS SR NO.77	
33	IMITATION JEWELLERY	7117.1990	10.00%	7117.1990	CVD-6%	FREE
	OTHER THAN STUDDED		Edu Cess 2%	12/2012-CE DT17.03.12	CESS-3%	
			H.Edu Cess 1%		SAD-1%	
					21/2012-CUS SR NO.77	
34	IMITATION JEWELLERY	7117.9010	10.00%	7117.1990	CVD-6%	FREE
	STUDDED		Edu Cess 2%	12/2012-CE DT17.03.12	CESS-3%	
			H.Edu Cess 1%		SAD-1%	
					21/2012-CUS SR NO.77	
35	GOLD COIN	7118.9000	10.00%	7118.9		FREE
	(foreign currency coins)		Edu Cess 2%	12/2012-CE DT17.03.12		
			H.Edu Cess 1%	SR NO 200		

**N.B** 1% SAD on Article of Jewellery failing under tariff heading & 7113 chargeable vide Notification No. 12/12-C.Ex dated 17.03.2012 vide sr no 199(I) is to be paid on Tariff Value fixed @30% of the transaction value as declared in the invoice