

## **Chapter 71**

**Natural Or Cultured Pearls, Precious Or Semi-Precious Stones, Precious Metal, Metals Clad With Precious Metal, And Articles Thereof; Imitation Jewellery; Coin**

**List of HS codes at 8-digit level  
as per  
ITC (HS),2017, Schedule 1-Import Policy**

**Gem & Jewellery Export Promotion Council (GJEPC)  
(Statistics and Trade Research Division)**

## Chapter 71: List of HS Codes at 8 -digit Level as per Import Policy

HS Code	Product Description	Commodity Category	Type of Commodity	Unit of Measure	Remarks
71011010	Natural Pearls Unworked	Pearls_ unworked	Raw Materials	Carat	
71011020	Natural Pearls Worked	Pearls_ worked	Finished Product	Carat	
71012100	Cultured Pearls Unworked	Pearls_ unworked	Raw Materials	Carat	
71012200	Cultured Pearls Worked	Pearls_ worked	Finished Product	Carat	
71021000	Unsorted Diamonds	Rough Diamonds	Raw Materials	Carat	
71022110	Unworked_ Sorted Industrial Diamonds	Rough Diamonds	Raw Materials	Carat	
71022120	Unworked_ Unsorted Industrial Diamonds	Rough Diamonds	Raw Materials	Carat	
71022910	Crushed Industrial Diamonds	Cut & Polished Diamonds	Finished Product	Carat	
71022990	Other Industrial Diamonds	Cut & Polished Diamonds	Finished Product	Carat	
71023100	Non Industrial Unworked Diamond	Rough Diamonds	Raw Materials	Carat	
71023910	Non-Industrial Diamonds_ Cut or Otherwise Worked	Cut & Polished Diamonds	Finished Product	Carat	
71023990	Non Industrial_ Worked Others	Cut & Polished Diamonds	Finished Product	Carat	
71031011	Emerald (Unworked Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	Deleted as per DGFT Notification No. 31 /2015- 2000 dated 13th Nov. 2019
71031012	Ruby & Sapphire (Unworked Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031019	Others (Unworked Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031021	Feldspar (Moon Stone) (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031022	Garnet (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031023	Agate (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031024	Green Aventurine (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do

HS Code	Product Description	Commodity Category	Type of Commodity	Unit of Measure	Remarks
71031029	Others (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	Deleted as per DGFT Notification No. 31 /2015- 2000 dated 13th Nov. 2019
71031031	Emerald (Unworked Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	Added as per DGFT Notification No. 31 /2015- 2000 dated 13th Nov. 2019
71031032	Yellow /golden/pink/red/green beryl (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031033	Chrysoberyl (including chrysoberyl cats eye) (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031034	Alexandrite (including alexandrite cats eye) (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031039	Others (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031041	Ruby(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031042	Sapphire (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031043	Moonstone (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031049	Others(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031051	Garnet(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031052	Lapis-Lazuli(Unworked Semi Precious Stones)	Colored Gemstones_ unworked	Raw Materials	Carat	do
71031059	Others(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031061	Prehnite (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do
71031062	Agate (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Raw Materials	Carat	do

HS Code	Product Description	Commodity Category	Type of	Unit of	Remarks
			Commodity	Measure	
71031063	Aventurine (Unworked Semi-Precious Stones)	Coloured Gemstones_unworked	Raw Materials	Carat	do
71031064	Chalcedony (Unworked Semi-Precious Stones)	Coloured Gemstones_unworked	Raw Materials	Carat	do
71031064	Chalcedony (Unworked Semi-Precious Stones)	Coloured Gemstones_unworked	Raw Materials	Carat	do
71031069	Others (Unworked Semi-Precious Stones)	Coloured Gemstones_unworked	Raw Materials	Carat	do
71031071	Tourmaline (Unworked Semi-Precious Stones)	Coloured Gemstones_unworked	Raw Materials	Carat	Added as per DGFT
			Raw Materials		Notification No. 31 /2015- 2000 dated 13th Nov. 2019
71031072	Tazanite (Unworked Semi-Precious Stones)	Coloured Gemstones_unworked	Raw Materials	Carat	
71031079	Other (Unworked Semi-Precious Stones)	Coloured Gemstones_unworked	Raw Materials	Carat	do
71031090	Other (Unworked Semi-Precious Stones)	Coloured Gemstones_unworked	Raw Materials	Carat	do
71039100	Ruby_ Sapphire & Emeralds(Worked Precious Stones)	Coloured Gemstones_worked	Finished Product	Carat	Deleted as per DGFT
					Notification No. 31 /2015- 2000 dated 13th Nov. 2019
71039110	Ruby(Worked Precious Stones)	Coloured Gemstones_worked	Finished Product	Carat	Added as per DGFT
					Notification No. 31 /2015- 2000 dated 13th Nov. 2019
71039120	Sapphire(Worked Precious Stones)	Coloured Gemstones_worked	Finished Product	Carat	do
71039130	Emeralds(Worked Precious Stones)	Coloured Gemstones_worked	Finished Product	Carat	do
71039910	Feldspar ( Moon Stone) (Worked Semi Precious Stones)	Coloured Gemstones_worked	Finished Product	Carat	Deleted as per DGFT Notification No. 31 /2015-
					2000 dated 13th Nov. 2019
71039911	Yellow /golden/pink/red/green beryl (Worked Semi-Precious Stones)	Coloured Gemstones_worked	Finished Product	Carat	Added as per DGFT Notification No. 31 /2015- 2000 dated 13th Nov. 2019
71039912	Chrysoberyl(including chrysoberyl cats eye) (Worked Semi-Precious Stones)	Coloured Gemstones_worked	Finished Product	Carat	do

HS Code	Product Description	Commodity Category	Type of	Unit of	Remarks
			Commodity	Measure	
71039913	Alexandrite (including alexandrite cats eye) (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	do
71039919	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	do
71039920	Garnet (Worked Semi Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	Deleted as per DGFT Notification No. 31 /2015-2000 dated 13th Nov. 2019
71039921	Moonstone (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	Added as per DGFT Notification No. 31 /2015-2000 dated 13th Nov. 2019
71039929	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	do
71039930	Agate (Worked Semi Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	Deleted as per DGFT Notification No. 31 /2015-2000 dated 13th Nov. 2019
71039931	Garnet(Worked Semi-Precious Stones) Colo	ured Gemstones_ worked Finished Produ	ct Carat		Added as per DGFT Notification No. 31 /2015-2000 dated 13th Nov. 2019
71039932	Lapis-lazuli(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	Added as per DGFT Notification No. 31 /2015-2000 dated 13th Nov. 2019
71039939	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	do
71039940	Chalodony (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	Deleted as per DGFT Notification No. 31 /2015-2000 dated 13th Nov. 2019
71039941	Prehnite(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	Added as per DGFT Notification No. 31 /2015-2000 dated 13th Nov. 2019
71039942	Agate(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	do
71039943	Aventurine(Worked Semi Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	do
71039944	Chalcedoney(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	do
71039949	Other(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	do
71039951	Tourmaline(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	do

HS Code	Product Description	Commodity Category	Type of	Unit of	Remarks
			Commodity	Measure	
71039952	Tanzanite(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	do
71039959	Other(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	do
71039990	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Finished Product	Carat	do
71041000	Piezo - Electric Quartz (Unworked Synthetic Stones)	Synthetic Stones_ unworked	Raw Materials	Carat	
71042100	Rough Laboratory Created or Laboratory Grown or Manmade Diamonds	Lab Grown Diamonds_ unworked	Raw Materials	Carat	Deleted as per DGFT
71042110	Industrial	Lab Grown Diamonds_ unworked	Raw Materials	Carat	Added as per DGFT Notification No. 31 /2015- 2000 dated 13th Nov. 2019
71042120	Non-industrial	Lab Grown Diamonds_ unworked	Raw Materials	Carat	Central Budget 2023-24 dated Feb 2023
71042900	Others (Unworked or Simply Sawn or Roughly Shaped Synthetic Stones)	Synthetic Stones_ unworked	Raw Materials	Carat	do
71049100	Laboratory Created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds	Lab Grown Diamonds_ worked	Finished Product	Carat	Deleted as per DGFT
71049110	Industrial	Lab Grown Diamonds_ worked	Finished Product	Carat	Central Budget 2023-24 dated Feb 2023
71049120	Non-industrial				do
71049900	Others (Worked Synthetic Stones) Synthetic	Stones_ worked	Finished Product	Grams	
71051010	of heading 7102	Dust and Powder	Raw Materials	Grams	
71051020	of heading 7104	Dust and Powder	Raw Materials	Grams	
71059000	Dust and Powder of Other Precious_ Semi Precious or Synthetic Stones	Dust and Powde	Raw Materials	Grams	
71061000	Silver (Powder Form)	Silver Bar	Raw Materials	Grams	
71069110	Grains	Silver Bar	Raw Materials	Grams	
71069120	Containing 99.9 percent or more by weight of Silver	Silver Bar	Raw Materials	Grams	
71069190	Others	Silver Bar	Raw Materials	Grams	

HS Code	Product Description	Commodity Category	Type of	Unit of	Remarks
			Commodity	Measure	
71069210	Silver in Semi-Manufactured Form (Sheets_ Plates_ Strips_ Tubes And Pipes)	Silver Bar	Raw Materials	Grams	
71069221	Bar - Containing 99.9 percent or more by weight of Silver	Silver Bar	Raw Materials	Grams	
71069229	Bar - Others	Silver Bar	Raw Materials	Grams	
71069290	Silver in Semi-Manufactured Form (Others)	Silver Bar	Raw Materials	Grams	
71070000	Base Metals Clad with Silver_ Not Further worked than Semi-Manufactured	Silver Bar	Raw Materials	Grams	
71081100	Gold (Powder Form)	Gold Bar	Raw Materials	Grams	
71081210	Containing 99.5 percent or more by weight of Gold	Gold Bar	Raw Materials	Grams	
71081290	Others (including Dore Bar)	Gold Bar	Raw Materials	Grams	
71081310	Containing 99.5 percent or more by weight of Gold	Gold Bar	Raw Materials	Grams	
71081390	Others	Gold Bar	Raw Materials	Grams	
71082000	Gold (Monetary)	Gold Bar	Raw Materials	Grams	
71090000	Base Metals or Silver Clad with Gold_ Not Further Worked than Semi-Manufactured	Gold Bar	Raw Materials	Grams	
71101111	Containing 99 percent or more by weight of Platinum	Platinum Bar	Raw Materials	Grams	
71101119	Unwrought Form: Others	Platinum Bar	Raw Materials	Grams	
71101121	Platinum (Powder Form) Containing 99 percent or more by weight of Platinum	Platinum Bar	Raw Materials	Grams	
71101129	In Powder Form: Others	Platinum Bar	Raw Materials	Grams	
71101910	Containing 99 percent or more by weight of Platinum	Platinum Bar	Raw Materials	Grams	
71101990	Others	Platinum Bar	Raw Materials		
71102100	Palladium (Unwrought or in Powder Form)	Platinum Bar	Raw Materials	Grams	

HS Code	Product Description	Commodity Category	Type of	Unit of	Remarks
			Commodity	Measure	
71102900	Palladium (Others)	Platinum Bar	Raw Materials	Grams	
71103100	Rhodium (Unwrought or in Powder Form)	Platinum Bar	Raw Materials	Grams	
71103900	Rhodium (Others)	Platinum Bar	Raw Materials	Grams	
71104100	Iridium_ Osmium and Ruthenium (Unwrought or in Powder Form)	Platinum Bar	Raw Materials	Grams	
71104900	Iridium_ Osmium and Ruthenium (Others)	Platinum Bar	Raw Materials	Grams	
71123000	Ash Containing Precious Metal or Precious Metal Compounds (Waste and Scrap)	Waste and Scrap	Raw Materials	Grams	
71129100	Scrap of Gold_ Including Metal Clad with Gold but excluding Sweepings Containing Other Precious Metal	Waste and Scrap	Raw Materials	Grams	
71129200	Scrap of Platinum_ Including Metal Clad with Platinum but excluding Sweepings Containing Other Precious Metal	Waste and Scrap	Raw Materials	Grams	
71129910	Scrap of Silver Including Metal Clad with Silver but excluding Sweepings Containing Other Precious Metals	Waste and Scrap	Raw Materials	Grams	
71129920	Sweepings Containing Gold or Silver (Waste and Scrap)	Waste and Scrap	Raw Materials	Grams	
71129990	Other Scrap of Gold _ Platinum And Silver (Waste and Scrap)	Waste and Scrap	Raw Materials	Grams	

HS Code	Product Description	Commodity Category	Type of	Unit of	Remarks
			Commodity	Measure	
71131110	Silver Jewellery with Filigree Work	Silver Jewellery	Finished Product	Grams	Deleted as per DGFT
71131120	Silver Jewellery Studded with Gems	Silver Jewellery	Finished Product	Grams	do
71131130	Other Articles of Silver Jewellery	Silver Jewellery	Finished Product	Grams	do
71131141	Unstudded	Silver Jewellery	Finished Product	Grams	Central Budget 2023-24 dated Feb 2023
71131142	Studded with pearls	Silver Jewellery	Finished Product	Grams	do
71131143	Studded with Diamonds of heading 7102	Silver Jewellery	Finished Product	Grams	do
71131144	Studded with diamonds of heading 7104	Silver Jewellery	Finished Product	Grams	do
71131145	Studded with other precious and semi-precious stones	Silver Jewellery	Finished Product	Grams	do
71131149	Others	Silver Jewellery	Finished Product	Grams	do
71131190	Parts (Silver Jewellery)	Silver Jewellery	Finished Product	Grams	
71131910	Gold Jewellery Unstudded (Plain)	Gold Jewellery	Finished Product	Grams	
71131920	Gold Jewellery Set with Pearls (Studded)	Gold Jewellery	Finished Product	Grams	Deleted as per DGFT
71131930	Gold Jewellery Set with Diamonds (Studded)	Gold Jewellery	Finished Product	Grams	do
71131940	Gold Jewellery Set with Other Precious & Semi-Precious Stones (Studded)	Gold Jewellery	Finished Product	Grams	do
71131950	Platinum Jewellery Unstudded (Plain)	Platinum Jewellery	Finished Product	Grams	do
71131911	Unstudded	Gold Jewellery	Finished Product	Grams	Central Budget 2023-24 dated Feb 2023
71131912	Studded with pearls	Gold Jewellery	Finished Product	Grams	do
71131913	Studded with Diamonds of heading 7102	Gold Jewellery	Finished Product	Grams	do
71131914	Studded with diamonds of heading 7104	Gold Jewellery	Finished Product	Grams	do

HS Code	Product Description	Commodity Category	Type of	Unit of	Remarks
			Commodity	Measure	
71131915	Studded with other precious and semi-precious stones	Gold Jewellery	Finished Product	Grams	do
71131919	Others	Gold Jewellery	Finished Product	Grams	do
71131921	Unstudded	Platinum Jewellery	Finished Product	Grams	do
71131922	Studded with pearls	Platinum Jewellery	Finished Product	Grams	do
71131923	Studded with Diamonds of heading 7102	Platinum Jewellery	Finished Product	Grams	do
71131924	Studded with diamonds of heading 7104	Platinum Jewellery	Finished Product	Grams	do
71131925	Studded with other precious and semi-precious stones	Platinum Jewellery	Finished Product	Grams	do
71131929	Others	Platinum Jewellery	Finished Product	Grams	do
71131960	Parts (Gold Jewellery)	Gold Jewellery	Finished Product	Grams	do
71131990	Others	Gold Jewellery	Finished Product	Grams	do
71132000	Gold Jewellery Clad with Precious Metal	Gold Jewellery	Finished Product	Grams	
71141110	Articles of Silver (Whether or Not Plated or Clad with Previous Metal)	Articles of Silver Smith	Finished Product	Grams	
71141120	Parts of Silver (Whether or Not Plated or Clad with Previous Metal)	Articles of Silver Smith	Finished Product	Grams	
71141910	Articles of Gold(Whether or Not Plated or Clad with Previous Metal)	Articles of Gold Smith	Finished Product	Grams	
71141920	Articles of Platinum (Whether or Not Plated or Clad with Previous Metal)	Other Articles of Precious Metal	Finished Product	Grams	
71141930	Parts (Articles of Gold)	Articles of Gold Smith	Finished Product	Grams	
71142010	Articles Clad with Base Metal Gold	Articles of Gold Smith	Finished Product	Grams	
71142020	Other Articles (Base Metal Gold)	Articles of Gold Smith	Finished Product	Grams	
71142030	Parts (Articles of Base Metal Gold)	Articles of Gold Smith	Finished Product	Grams	
71151000	Catalysts In The Form of Wire Cloth or Grill of Platinum	Other Articles of Precious Metal	Finished Product	Grams	
71159010	Laboratory & Industrial Articles of Precious Metal	Other Articles of Precious Metal	Finished Product	Grams	

HS Code	Product Description	Commodity Category	Type of	Unit of	Remarks
			Commodity	Measure	
71159020	Spinneret's Made Mainly of Gold	Other Articles of Precious Metal	Finished Product	Grams	
71159090	Other Articles of Precious Metal	Other Articles of Precious Metal	Finished Product	Grams	
71161000	Articles of Pearls (Natural or Cultured)	Articles of Pearls	Finished Product	Grams	
71162000	Stones (Natural Synthetic or Reconstructed)	Articles of Precious/Semi Precious Stones	Finished Product	Grams	
71171100	Cuff-Links (Imitation Jewellery)	Imitation Jewellery	Finished Product	Grams	
71171910	Bangles (Imitation Jewellery)	Imitation Jewellery	Finished Product	Grams	
71171920	German Silver Jewellery (Imitation Jewellery)	Imitation Jewellery	Finished Product	Grams	
71171990	Other Imitation Jewellery (Plain)	Imitation Jewellery	Finished Product	Grams	
71179010	Jewellery Studded with Imitation Pearls or Imitation or Synthetic Stones	Imitation Jewellery	Finished Product	Grams	
71179090	Other Imitation Jewellery (Studded)	Imitation Jewellery	Finished Product	Grams	
71181000	Coins (Other Than Gold Coin)_ Not Being Legal Tender	Gold Medallions & Coins	Finished Product	Grams	
71189000	Others Coins (Gold Medallions)	Gold Medallions & Coin	Finished Product	Grams	

Source: ITC(HS),2017,Schedule 1- Import Policy; IGST-Integrated Goods & Services Taxes DGFT Notification No.31/2015-2000 dated 13th November 2019

Finance (No. 2) Bill, 2019 Bill No. 55 OF 2019 Verified from CHA in February 2020

Finance Bill February 2021

NOTIFICATION NO.54/2015-2020 Dated 9<sup>th</sup> February 2022

Finance Bill February 2023, Notification No. 05/2024 - Customs

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