

## **India's Import Tariff Rates at HS codes - 8-digit level**

### **Chapter 71:**

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

#### **Source**

**ITC (Hs),2017, Schedule 1-Import Policy**

**DGFT Notification No.31/2015-2000 dated 13<sup>th</sup> 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**

**Finance Bill July 2024**

**Finance Bill Feb 2025**

## Summary of India's Import Tariff Structure for Chapter 71 ( G & J Products)

HS Code	Product Description	Basic Duty	AIDC	Welfare Surcharge	IGST
710110/ .21	Raw Pearls	5%		10%	3%
7101.20 / .22	Processed Pearls	10%		10%	3%
710231	Rough Diamonds	Nil			0.25%
710239	Cut & Polished Diamonds	5%		10%	0.25%
710310	Rough Coloured Gem Stone	0.50%		10%	0.25%
710391	Worked Precious stone (Ruby, Sapphire & Emeralds)	5%		10%	0.25%
710399	Worked Semi Precious stone (Feldspar, chrysobery, garnet Moonstone etc.,)	5%		10%	0.25%
71041000	Piezo -Electric Quartz (Unworked Synthetic Stones)	0.50%		10%	0.25%
71042100	Rough Lab Grown Diamonds	0.50			0.25%
71042900	Others (unworked Synthetic Stone)	0.50%		10%	0.25%
71049100	Worked Lab grown Synthetic Stone	5%		10%	0.25%
71049900	Worked Synthetic stone (Gem quality)	15%		10%	0.25%
	Worked Synthetic stone (Industrial quality)	15%		10%	0.25%
7108	Gold Bar (powder, unwrought form, Other -Semi manufacturing form)	5%	1%		3%
7106	Silver Bar (powder, unwrought form, Other -Semi manufacturing form)	5%	1%		3%
7110	Platinum Bar (powder, unwrought form )	5%	1.40%		3%
711311	Silver Jewellery	20%			3%
71131190	Silver Jewellery (Others)	5%	1%		3%
711319	Gold Jewellery	20%			3%
71131960	Parts (Gold Jewellery)	5%	1%		3%
711319	Platinum Jewellery	20%			3%
711411	Silver Articles	20%			3%
711419	Gold Articles	20%			3%
7117	Imitation Jewellery	25%			3%
7118	Gold Coins	10%	5%		3%

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  
 Finance Bill July 2024  
 Finance Bill Feb 2025

## India's Import Tariff Structure for Chapter 71 (Gem & Jewellery Products)

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71011010	Natural Pearls Unworked	Pearls_unworked	Carat	5.00%		5.00%	10.00%	3.00%	8.67
71011020	Natural Pearls Worked	Pearls_worked	Carat	10.00%		10.00%	10.00%	3.00%	14.33
71012100	Cultured Pearls Unworked	Pearls_unworked	Carat	5.00%		5.00%	10.00%	3.00%	8.67
71012200	Cultured Pearls Worked	Pearls_worked	Carat	5.00%		5.00%	10.00%	3.00%	8.67
71021000	Unsorted Diamonds	Rough Diamonds	Carat	0.00%		0.00%		0.25%	0.25
71022110	Unworked_Sorted Industrial Diamonds	Rough Diamonds	Carat	0.00%		0.00%		0.25%	0.25
71022120	Unworked_Unsorted Industrial Diamonds	Rough Diamonds	Carat	0.00%		0.00%		0.25%	0.25
71022910	Crushed Industrial Diamonds	Cut & Polished Diamonds	Carat	5%		5.00%	10.00%	0.25%	5.76
71022990	Other Industrial Diamonds	Cut & Polished Diamonds	Carat	5%		5.00%	10.00%	0.25%	5.76
71023100	Non Industrial Unworked Diamonds	Rough Diamonds	Carat	0.00%		0.00%		0.25%	0.25
71023910	Non-Industrial Diamonds_Cut or Otherwise Worked	Cut & Polished Diamonds	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71023990	Non-Industrial_Worked Others	Cut & Polished Diamonds	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71031031	Emerald (Unworked Precious Stones)	Coloured Gemstones_unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031032	Yellow /golden/pink/red/green beryl (Unworked Semi Precious Stones)	Coloured Gemstones_unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031033	Chrysoberyl(including chrysoberyl cats eye) (Unworked Semi Precious Stones)	Coloured Gemstones_unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031034	Alexandrite (including alexandrite cats eye)(Unworked Semi Precious Stones)	Coloured Gemstones_unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031039	Others(Unworked Semi Precious Stones)	Coloured Gemstones_unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031041	Ruby(Unworked Semi Precious Stones)	Coloured Gemstones_unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031042	Sapphire(Unworked Semi Precious Stones)	Coloured Gemstones_unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031043	Moonstone(Unworked Semi Precious Stones)	Coloured Gemstones_unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031049	Others(Unworked Semi Precious Stones)	Coloured Gemstones_unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71031051	Garnet(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031052	Lapis-Lazuli(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031059	Others(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031061	Prehnite (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031062	Agate (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031063	Aventurine (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031064	Chalcedony (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031069	Others (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031071	Tourmaline (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031072	Tazanite (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031079	Other (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031090	Other (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71039110	Ruby(Worked Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039120	Sapphire(Worked Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039130	Emeralds(Worked Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039911	Yellow /golden/pink/red/green beryl (Worked Semi- Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039912	Chrysoberyl(including chrysoberyl cats eye) (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71039913	Alexandrite (including alexandrite cats eye) (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039919	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039921	Moonstone (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039929	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039931	Garnet(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039932	Lapis-lazuli(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039939	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039941	Prehnite(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039942	Agate(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039943	Aventurine(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039944	Chalcedony(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039949	Other(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039951	Tourmaline(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039952	Tanzanite(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039959	Other(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039990	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71041000	Piezo - Electric Quartz (Unworked Synthetic Stones)	Synthetic Stones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71042110	Industrial	Lab Grown Diamonds_unworked	Carat	0.50%		0.50%		0.25%	0.75
71042120	Non-industrial	Lab Grown Diamonds_unworked	Carat	0.50%		0.50%		0.25%	0.75
71042900	Others (Unworked or Simply Sawn or Roughly Shaped Synthetic Stones)	Synthetic Stones_unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71049110	Industrial	Lab Grown Diamonds_worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71049120	Non-industrial	Lab Grown Diamonds_worked		5.00%		5.00%	10.00%	0.25%	5.76
71049900	Others (Worked Synthetic Stones)	Synthetic Stones_worked	Carat	15%		15.00%	10.00%	0.25%	16.79
71051010	of heading 7102	Dust and Powder	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71051020	of heading 7104	Dust and Powder	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71059000	Dust and Powder of Other Precious_ Semi Precious or Synthetic Stones	Dust and Powder	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71061000	Silver (Powder Form)	Silver Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71069110	Grains	Silver Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71069120	Containing 99.9 percent or more by weight of Silver	Silver Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71069190	Others	Silver Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71069210	Silver in Semi-Manufactured Form (Sheets_ Plates_ Strips_ Tubes And Pipes)	Silver Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71069221	Bar - Containing 99.9 percent or more by weight of Silver	Silver Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71069229	Bar - Others	Silver Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71069290	Silver in Semi-Manufactured Form (Others)	Silver Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71070000	Base Metals Clad with Silver_ Not Further worked than Semi-Manufactured	Silver Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71081100	Gold (Powder Form)	Gold Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71081210	Containing 99.5 percent or more by weight of Gold	Gold Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71081290	Others (including Dore Bar)	Gold Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71081310	Containing 99.5 percent or more by weight of Gold	Gold Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71081390	Others	Gold Bar	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71090000	Base Metals or Silver Clad with Gold_ Not Further Worked than Semi-Manufactured	Gold Bar	Grams	10.00%		10.00%		3.00%	13.30
71101111	Containing 99 percent or more by weight of Platinum	Platinum Bar	Grams	5.00%	1.40%	6.40%		3.00%	9.59
71101119	Unwrought Form: Others	Platinum Bar	Grams	5.00%	1.40%	6.40%		3.00%	9.59
71101121	Platinum (Powder Form) Containing 99 percent or more by weight of Platinum	Platinum Bar	Grams	5.00%	1.40%	6.40%		3.00%	9.59
71101129	In Powder Form: Others	Platinum Bar	New	5.00%	1.40%	6.40%		3.00%	9.59
71101910	Containing 99 percent or more by weight of Platinum	Platinum Bar	New	5.00%	1.40%	6.40%		3.00%	9.59
71101990	Others	Platinum Bar	New	5.00%	1.40%	6.40%		3.00%	9.59
71102100	Palladium (Unwrought or in Powder Form)	Platinum Bar	Grams	5.00%	1.40%	6.40%		3.00%	9.59
71102900	Palladium (Others)	Platinum Bar	Grams	5.00%	1.40%	6.40%		3.00%	9.59
71103100	Rhodium (Unwrought or in Powder Form)	Platinum Bar	Grams	5.00%	1.40%	6.40%		3.00%	9.59
71103900	Rhodium (Others)	Platinum Bar	Grams	5.00%	1.40%	6.40%		3.00%	9.59
71104100	Iridium_ Osmium and Ruthenium (Unwrought or in Powder Form)	Platinum Bar	Grams	5.00%	1.40%	6.40%		3.00%	9.59
71104900	Iridium_ Osmium and Ruthenium (Others)	Platinum Bar	Grams	5.00%	1.40%	6.40%		3.00%	9.59
71110000	Base Metals_ Silver or Gold Clad with Platinum Not Further Worked than Semi-Manufactured	Platinum Bar	Grams	5.00%	1.40%	6.40%		3.00%	9.59
71123000	Ash Containing Precious Metal or Precious Metal Compounds (Waste and Scrap)	Waste and Scrap	Grams	10.00%	4.35%	14.35%		3.00%	17.94

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71129100	Scrap of Gold_ Including Metal Clad with Gold but excluding Sweepings Containing Other Precious Metal	Waste and Scrap	Grams	10.00%	4.35%	14.35%		3.00%	17.94
71129200	Scrap of Platinum_ Including Metal Clad with Platinum but excluding Sweepings Containing Other Precious Metal	Waste and Scrap	Grams	10.00%	4.35%	14.35%		3.00%	17.94
71129910	Scrap of Silver Including Metal Clad with Silver but excluding Sweepings Containing Other Precious Metals	Waste and Scrap	Grams	10.00%	4.35%	14.35%		3.00%	17.94
71129920	Sweepings Containing Gold or Silver (Waste and Scrap)	Waste and Scrap	Grams	10.00%	4.35%	14.35%		3.00%	17.94
71129990	Other Scrap of Gold _ Platinum And Silver (Waste and Scrap)	Waste and Scrap	Grams	10.00%	4.35%	14.35%		3.00%	17.94
71131141	Unstudded	Silver Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131142	Studded with pearls	Silver Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131143	Studded with Diamonds of heading 7102	Silver Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131144	Studded with diamonds of heading 7104	Silver Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131145	Studded with other precious and semi-precious stones	Silver Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131149	Others	Silver Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131190	Parts (Silver Jewellery)	Silver Jewellery	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71131911	Unstudded	Gold Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131912	Studded with pearls	Gold Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131913	Studded with Diamonds of heading 7102	Gold Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131914	Studded with diamonds of heading 7104	Gold Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131915	Studded with other precious and semi-precious stones	Gold Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131919	Others	Gold Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131921	Unstudded	Platinum Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131922	Studded with pearls	Platinum Jewellery	Grams	20.00%		20.00%		3.00%	23.6

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71131923	Studded with Diamonds of heading 7102	Platinum Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131924	Studded with diamonds of heading 7104	Platinum Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131925	Studded with other precious and semi-precious stones	Platinum Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131929	Others	Platinum Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71131960	Parts (Gold Jewellery)	Gold Jewellery	Grams	5.00%	1.00%	6.00%		3.00%	9.18
71131990	Others	Gold Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71132000	Gold Jewellery Clad with Precious Metal	Gold Jewellery	Grams	20.00%		20.00%		3.00%	23.6
71141110	Articles of Silver (Whether or Not Plated or Clad with Previous Metal)	Articles of Silver Smith	Grams	20.00%		20.00%		3.00%	23.6
71141120	Parts of Silver (Whether or Not Plated or Clad with Previous Metal)	Articles of Silver Smith	Grams	20.00%		20.00%		3.00%	23.6
71141910	Articles of Gold(Whether or Not Plated or Clad with Previous Metal)	Articles of Gold Smith	Grams	20.00%		20.00%		3.00%	23.6
71141920	Articles of Platinum (Whether or Not Plated or Clad with Previous Metal)	Other Articles of Precious Metal	Grams	20.00%		20.00%		3.00%	23.6
71141930	Parts (Articles of Gold)	Articles of Gold Smith	Grams	20.00%		20.00%		3.00%	23.6
71142010	Articles Clad with Base Metal Gold	Articles of Gold Smith	Grams	20.00%		20.00%		3.00%	23.6
71142020	Other Articles (Base Metal Gold)	Articles of Gold Smith	Grams	20.00%		20.00%		3.00%	23.6
71142030	Parts (Articles of Base Metal Gold)	Articles of Gold Smith	Grams	20.00%		20.00%		3.00%	23.6
71151000	Catalysts In The Form of Wire Cloth or Grill of Platinum	Other Articles of Precious Metal	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71159010	Laboratory & Industrial Articles of Precious Metal	Other Articles of Precious Metal	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71159020	Spinneret's Made Mainly of Gold	Other Articles of Precious Metal	Grams	10.00%		10.00%	10.00%	3.00%	14.33

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71159090	Other Articles of Precious Metal	Other Articles of Precious Metal	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71161000	Articles of Pearls (Natural or Cultured)	Articles of Pearls	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71162000	Articles of precious or Semi-Precious Stones (Natural Synthetic or Reconstructed)	Articles of Precious/Semi-Precious Stones	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71171100	Cuff-Links (Imitation Jewellery)	Imitation Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71171910	Bangles (Imitation Jewellery)	Imitation Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71171920	German Silver Jewellery (Imitation Jewellery)	Imitation Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71171990	Other Imitation Jewellery (Plain)	Imitation Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71179010	Jewellery Studded with Imitation Pearls or Imitation or Synthetic Stones	Imitation Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71179090	Other Imitation Jewellery (Studded)	Imitation Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71181000	Coins (Other Than Gold Coin) – Not Being Legal Tender	Gold Medallions & Coins	Grams	10.00%	5%	15.00%		3.00%	18.45
71189000	Others Coins (Gold Medallions)	Gold Medallions & Coins	Grams	10.00%	5%	15.00%		3.00%	18.45

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, Finance Bill July 2024, Finance Bil Feb 2025

**For any Queries related to tariff structure, you may contact:**

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