

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 13th November 2019

Finance (No. 2) Bill, 2019 Bill No. 55 OF 2019

Verified from CHA in February 2020

Gem & Jewellery Export Promotion Council (GJEPC)
Statistics Department
(Research and Analysis Unit)

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

HS Code	Product Description	Basic Duty	IGST	Welfare Surcharge
710110/ .21	Raw Pearls	5%	3%	10%
7101.20 /.22	Processed Pearls	10%	3%	10%
710231	Rough Diamonds	Nil	0.25%	
710239	Cut & Polished Diamonds	7.5%	0.25%	10%
710310	Rough Coloured Gem Stone	0.50%	0.25%	10%
710391	Worked Precious stone (Ruby, Sapphire & Emeralds)	7.5%	0.25%	10%
710399	Worked Semi Precious stone (Feldspar, chrysobery, garnet Moonstone etc.,)	7.5%	0.25%	10%
71041000	Piezo -Electric Quartz (Unworked Synthetic Stones)	0.50%	0.25%	10%
71042010	Rough Lab Grown Diamonds	Nil	0.25%	
71042090	Others (unworked Synthetic Stone)	0.50%	0.25%	10%
71049010	Worked Lab grown Synthetic Stone	7.5%	0.25%	10%
71049090	Worked Synthetic stone (Gem quality)	7.5%	0.25%	10%
	Worked Synthetic stone (Industrial quality)	10%	0.25%	10%
7108	Gold Bar (powder, unwrought form, Other -Semi manufacturing form)	12.50%	3%	10%
7106	Silver Bar (powder, unwrought form, Other -Semi manufacturing form)	12.50%	3%	10%
7110	Platinum Bar (powder, unwrought form)	12.50%	3%	10%
711311	Silver Jewellery	20%	3%	10%
711319	Gold Jewellery	20%	3%	10%
71131950	Platinum Jewellery	20%	3%	10%
711411	Silver Articles	20%	3%	10%
711419	Gold Articles	20%	3%	10%
7117	Imitation Jewellery	20%	3%	10%
7118	Gold Coins	12.5%	3%	10%

Source: ITC(HS),2017,Schedule 1- Import Policy; IGST-Integrated Goods & Services Taxes

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

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	IGST	Welfare Surcharge
71011010	Natural Pearls Unworked	Pearls_ unworked	Carat	5.00%	3.00%	10.00%
71011020	Natural Pearls Worked	Pearls_ worked	Carat	10.00%	3.00%	10.00%
71012100	Cultured Pearls Unworked	Pearls_ unworked	Carat	5.00%	3.00%	10.00%
71012200	Cultured Pearls Worked	Pearls_ worked	Carat	5.00%	3.00%	10.00%
71021000	Unsorted Diamonds	Rough Diamonds	Carat	0.00%	0.25%	
71022110	Unworked_ Sorted Industrial Diamonds	Rough Diamonds	Carat	0.00%	0.25%	
71022120	Unworked_ Unsorted Industrial Diamonds	Rough Diamonds	Carat	0.00%	0.25%	
71022910	Crushed Industrial Diamonds	Cut & Polished Diamonds	Carat	7.50%	0.25%	10.00%
71022990	Other Industrial Diamonds	Cut & Polished Diamonds	Carat	7.50%	0.25%	10.00%
71023100	Non Industrial Unworked Diamonds	Rough Diamonds	Carat	0.00%	0.25%	
71023910	Non-Industrial Diamonds_ Cut or Otherwise Worked	Cut & Polished Diamonds	Carat	7.50%	0.25%	10.00%
71023990	Non-Industrial_ Worked Others	Cut & Polished Diamonds	Carat	7.50%	0.25%	10.00%
71031032	Yellow /golden/pink/red/green beryl (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031033	Chrysoberyl(including chrysoberyl cats eye) (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031034	Alexandrite (including alexandrite cats eye)(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031039	Others(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031041	Ruby(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031042	Sapphire(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031043	Moonstone(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031049	Others(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031051	Garnet(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031052	Lapis-Lazuli(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031059	Others(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	IGST	Welfare Surcharge
71031061	Prehnite (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031062	Agate (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031063	Aventurine (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031064	Chalcedony (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031069	Others (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031071	Tourmaline (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031072	Tanzanite (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031079	Other (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71031090	Other (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%	0.25%	10.00%
71039110	Ruby(Worked Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039120	Sapphire(Worked Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039130	Emeralds(Worked Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039911	Yellow /golden/pink/red/green beryl (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039912	Chrysoberyl(including chrysoberyl cats eye) (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039913	Alexandrite (including alexandrite cats eye) (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039919	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039921	Moonstone (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039929	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039931	Garnet(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039932	Lapis-lazuli(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039939	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039941	Prehnite(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039942	Agate(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039943	Aventurine(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039944	Chalcedony(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	IGST	Welfare Surcharge
71039949	Other(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039951	Tourmaline(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039952	Tanzanite(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039959	Other(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71039990	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	7.50%	0.25%	10.00%
71041000	Piezo - Electric Quartz (Unworked Synthetic Stones)	Synthetic Stones_ unworked	Carat	0.50%	0.25%	10.00%
71042010	Rough Laboratory Created or Laboratory Grown or Manmade Diamonds	Lab Grown Diamonds_ unworked	Carat	0.00%	0.25%	
71042090	Others (Unworked or Simply Sawn or Roughly Shaped Synthetic Stones)	Synthetic Stones_ unworked	Carat	0.50%	0.25%	10.00%
71049010	Laboratory Created or Laboratory Grown or Manmade or Cultured or Synthetic Diamonds	Lab Grown Diamonds_ worked	Carat	7.50%	0.25%	10.00%
71049090	Others (Worked Synthetic Stones)	Synthetic Stones_ worked	Carat	7.50%	0.25%	10.00%
71051000	Dust & Powder of Diamonds	Dust and Powder	Grams	10.00%	3.00%	10.00%
71059000	Dust and Powder of Other Precious_ Semi Precious or Synthetic Stones	Dust and Powder	Grams	10.00%	3.00%	10.00%
71061000	Silver (Powder Form)	Silver Bar	Grams	12.50%	3.00%	10.00%
71069100	Silver Unwrought (Bars)	Silver Bar	Grams	12.50%	3.00%	10.00%
71069210	Silver in Semi-Manufactured Form (Sheets_ Plates_ Strips_ Tubes And Pipes)	Silver Bar	Grams	12.50%	3.00%	10.00%
71069290	Silver in Semi-Manufactured Form (Others)	Silver Bar	Grams	12.50%	3.00%	10.00%
71070000	Base Metals Clad with Silver_ Not Further worked than Semi-Manufactured	Silver Bar	Grams	12.50%	3.00%	10.00%
71081100	Gold (Powder Form)	Gold Bar	Grams	12.50%	3.00%	10.00%
71081200	Gold Unwrought (Bars)	Gold Bar	Grams	12.50%	3.00%	10.00%
71081300	Gold (Other Semi-Manufactured Forms)	Gold Bar	Grams	12.50%	3.00%	10.00%
71082000	Gold (Monetary)	Gold Bar	Grams	12.50%	3.00%	10.00%
71090000	Base Metals or Silver Clad with Gold_ Not Further Worked than Semi-Manufactured	Gold Bar	Grams	12.50%	3.00%	10.00%
71101110	Platinum Unwrought (Bars)	Platinum Bar	Grams	12.50%	3.00%	10.00%
71101120	Platinum (Powder Form)	Platinum Bar	Grams	12.50%	3.00%	10.00%

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	IGST	10.00%
71101900	Platinum Unwrought (Others)	Platinum Bar	Grams	12.50%	3.00%	10.00%
71102100	Palladium (Unwrought or in Powder Form)	Platinum Bar	Grams	12.50%	3.00%	10.00%
71102900	Palladium (Others)	Platinum Bar	Grams	12.50%	3.00%	10.00%
71103100	Rhodium (Unwrought or in Powder Form)	Platinum Bar	Grams	12.50%	3.00%	10.00%
71103900	Rhodium (Others)	Platinum Bar	Grams	12.50%	3.00%	10.00%
71104100	Iridium_ Osmium and Ruthenium (Unwrought or in Powder Form)	Platinum Bar	Grams	12.50%	3.00%	10.00%
71104900	Iridium_ Osmium and Ruthenium (Others)	Platinum Bar	Grams	12.50%	3.00%	10.00%
71110000	Base Metals_ Silver or Gold Clad with Platinum Not Further Worked than Semi-Manufactured	Platinum Bar	Grams	12.50%	3.00%	10.00%
71123000	Ash Containing Precious Metal or Precious Metal Compounds (Waste and Scrap)	Waste and Scrap	Grams	12.50%	3.00%	10.00%
71129100	Scrap of Gold_ Including Metal Clad with Gold but excluding Sweepings Containing Other Precious Metal	Waste and Scrap	Grams	12.50%	3.00%	10.00%
71129200	Scrap of Platinum_ Including Metal Clad with Platinum but excluding Sweepings Containing Other Precious Metal	Waste and Scrap	Grams	12.50%	3.00%	10.00%
71129910	Scrap of Silver Including Metal Clad with Silver but excluding Sweepings Containing Other Precious Metals	Waste and Scrap	Grams	12.50%	3.00%	10.00%
71129920	Sweepings Containing Gold or Silver (Waste and Scrap)	Waste and Scrap	Grams	12.50%	3.00%	10.00%
71129990	Other Scrap of Gold _ Platinum And Silver (Waste and Scrap)	Waste and Scrap	Grams	12.50%	3.00%	10.00%
71131110	Silver Jewellery with Filigree Work	Silver Jewellery	Grams	20.00%	3.00%	10.00%
71131120	Silver Jewellery Studded with Gems	Silver Jewellery	Grams	20.00%	3.00%	10.00%
71131130	Other Articles of Silver Jewellery	Silver Jewellery	Grams	20.00%	3.00%	10.00%
71131190	Parts (Silver Jewellery)	Silver Jewellery	Grams	20.00%	3.00%	10.00%
71131910	Gold Jewellery Unstudded (Plain)	Gold Jewellery	Grams	20.00%	3.00%	10.00%
71131920	Gold Jewellery Set with Pearls (Studded)	Gold Jewellery	Grams	20.00%	3.00%	10.00%
71131930	Gold Jewellery Set with Diamonds (Studded)	Gold Jewellery	Grams	20.00%	3.00%	10.00%
71131940	Gold Jewellery Set with Other Precious & Semi-Precious Stones (Studded)	Gold Jewellery	Grams	20.00%	3.00%	10.00%

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	IGST	Welfare Surcharge
71131950	Platinum Jewellery Unstudded (Plain)	Platinum Jewellery	Grams	20.00%	3.00%	10.00%
71131960	Parts (Gold Jewellery)	Gold Jewellery	Grams	20.00%	3.00%	10.00%
71131990	Others	Gold Jewellery	Grams	20.00%	3.00%	10.00%
71132000	Gold Jewellery Clad with Precious Metal	Gold Jewellery	Grams	20.00%	3.00%	10.00%
71141110	Articles of Silver (Whether or Not Plated or Clad with Previous Metal)	Articles of Silver Smith	Grams	20.00%	3.00%	10.00%
71141120	Parts of Silver (Whether or Not Plated or Clad with Previous Metal)	Articles of Silver Smith	Grams	20.00%	3.00%	10.00%
71141910	Articles of Gold(Whether or Not Plated or Clad with Previous Metal)	Articles of Gold Smith	Grams	20.00%	3.00%	10.00%
71141920	Articles of Platinum (Whether or Not Plated or Clad with Previous Metal)	Other Articles of Precious Metal	Grams	20.00%	3.00%	10.00%
71141930	Parts (Articles of Gold)	Articles of Gold Smith	Grams	20.00%	3.00%	10.00%
71142010	Articles Clad with Base Metal Gold	Articles of Gold Smith	Grams	20.00%	3.00%	10.00%
71142020	Other Articles (Base Metal Gold)	Articles of Gold Smith	Grams	20.00%	3.00%	10.00%
71142030	Parts (Articles of Base Metal Gold)	Articles of Gold Smith	Grams	20.00%	3.00%	10.00%
71151000	Catalysts In The Form of Wire Cloth or Grill of Platinum	Other Articles of Precious Metal	Grams	10.00%	3.00%	10.00%
71159010	Laboratory & Industrial Articles of Precious Metal	Other Articles of Precious Metal	Grams	10.00%	3.00%	10.00%
71159020	Spinneret's Made Mainly of Gold	Other Articles of Precious Metal	Grams	10.00%	3.00%	10.00%
71159090	Other Articles of Precious Metal	Other Articles of Precious Metal	Grams	10.00%	3.00%	10.00%
71161000	Articles of Pearls (Natural or Cultured)	Articles of Pearls	Grams	10.00%	3.00%	10.00%
71162000	Articles of precious or Semi-Precious Stones (Natural Synthetic or Reconstructed)	Articles of Precious/Semi Precious Stones	Grams	10.00%	3.00%	10.00%
71171100	Cuff-Links (Imitation Jewellery)	Imitation Jewellery	Grams	20.00%	3.00%	10.00%
71171910	Bangles (Imitation Jewellery)	Imitation Jewellery	Grams	20.00%	3.00%	10.00%
71171920	German Silver Jewellery (Imitation Jewellery)	Imitation Jewellery	Grams	20.00%	3.00%	10.00%
71171990	Other Imitation Jewellery (Plain)	Imitation Jewellery	Grams	20.00%	3.00%	10.00%
71179010	Jewellery Studded with Imitation Pearls or Imitation or Synthetic Stones	Imitation Jewellery	Grams	20.00%	3.00%	10.00%
71179090	Other Imitation Jewellery (Studded)	Imitation Jewellery	Grams	20.00%	3.00%	10.00%

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	IGST	Welfare Surcharge
71181000	Coins (Other Than Gold Coin) _ Not Being Legal Tender	Gold Medallions & Coins	Grams	12.50%	3.00%	10.00%
71189000	Others Coins (Gold Medallions)	Gold Medallions & Coins	Grams	12.50%	3.00%	10.00%

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

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