

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

Finance Bill February 2021

NOTIFICATION NO.54/2015-2020 Dated 9tuary 2022

Finance Bill February 2023

Finance Bill July 2024

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

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% |
| | Worked Synthetic stone (Gem quality) | 15% | | 10% | 0.25% |
| 71049900 | 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 | 25% | | | 3% |
| 71131190 | Silver Jewellery (Others) | 5% | 1% | | 3% |
| 711319 | Gold Jewellery | 25% | | | 3% |
| 71131960 | Parts (Gold Jewellery) | 5% | 1% | | 3% |
| 71131950 | Platinum Jewellery | 25% | | | 3% |
| 711411 | Silver Articles | 25% | | | 3% |
| 711419 | Gold Articles | 25% | | | 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 9th February 2022

Finance Bill February 2023

Finance Bill July 2024

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 |
| 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 |
| 71069220 | Bar | 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 |
| 71081100 | Gold (Powder Form) | Gold Bar | Grams | 5.00% | 1.00% | 6.00% | | 3.00% | 9.18 |
| 71081200 | Gold Dore Bars | Gold Bar | Grams | 5.00% | 0.35% | 5.35% | | 3.00% | 8.51 |
| 71081200 | Gold Unwrought (Bars) | Gold 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 % |
|----------|---|----------------------------|--------------------|---------------|-------|-------------------------|----------------------|-------|----------------|
| 71081300 | Gold (Other Semi-Manufactured Forms) | Gold Bar | Grams | 5.00% | 1.00% | 6.00% | | 3.00% | 9.18 |
| 71082000 | Gold (Monetary) | 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 |
| 71101110 | Platinum Unwrought (Bars) | Platinum Bar | Grams | 5.00% | 1.40% | 6.40% | | 3.00% | 9.59 |
| 71101120 | Platinum (Powder Form) | Platinum Bar | Grams | 5.00% | 1.40% | 6.40% | | 3.00% | 9.59 |
| 71101900 | Platinum Unwrought (Others) | Platinum Bar | Grams | 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 |
| 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 |

| HS Code | Commodity Description | Product Description | Unit of Measure | Basic Duty | AIDC | Basic Duty + AIDC | Welfare Surcharge | IGST | Total Tax in % |
|----------|--|----------------------------|--------------------|---------------|-------|-------------------------|----------------------|-------|----------------------|
| 71131141 | Unstudded | Silver Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131142 | Studded with pearls | Silver Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131143 | Studded with Diamonds of heading 7102 | Silver Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131144 | Studded with diamonds of heading 7104 | Silver Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 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 | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131190 | Parts (Silver Jewellery) | Silver Jewellery | Grams | 5.00% | 1.00% | 6.00% | | 3.00% | 9.18 |
| 71131911 | Unstudded | Gold Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131912 | Studded with pearls | Gold Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131913 | Studded with Diamonds of heading 7102 | Gold Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131914 | Studded with diamonds of heading 7104 | Gold Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131915 | Studded with other precious and semi- precious stones | Gold Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131919 | Others | Gold Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131921 | Unstudded | Platinum Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131922 | Studded with pearls | Platinum Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131923 | Studded with Diamonds of heading 7102 | Platinum Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131924 | Studded with diamonds of heading 7104 | Platinum Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131925 | Studded with other precious and semi- precious stones | Platinum Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131929 | Others | Platinum Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71131960 | Parts (Gold Jewellery) | Gold Jewellery | Grams | 5.00% | 1.00% | 6.00% | | 3.00% | 9.18 |
| 71131990 | Others | Gold Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71132000 | Gold Jewellery Clad with Precious Metal | Gold Jewellery | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |

| HS Code | Commodity Description | Product Description | Unit of Measure | Basic Duty | AIDC | Basic Duty + AIDC | Welfare Surcharge | IGST | Total Tax in % |
|----------|--|---|--------------------|---------------|------|-------------------------|----------------------|-------|----------------------|
| 71141110 | Articles of Silver (Whether or Not Plated or Clad with Previous Metal) | Articles of Silver Smith | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71141120 | Parts of Silver (Whether or Not Plated or Clad with Previous Metal) | Articles of Silver Smith | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71141910 | Articles of Gold(Whether or Not Plated or Clad with Previous Metal) | Articles of Gold Smith | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71141920 | Articles of Platinum (Whether or Not Plated or Clad with Previous Metal) | Other Articles of Precious Metal | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71141930 | Parts (Articles of Gold) | Articles of Gold Smith | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71142010 | Articles Clad with Base Metal Gold | Articles of Gold Smith | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71142020 | Other Articles (Base Metal Gold) | Articles of Gold Smith | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 71142030 | Parts (Articles of Base Metal Gold) | Articles of Gold Smith | Grams | 25.00% | | 25.00% | | 3.00% | 28.75 |
| 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 |
| 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 |

| HS Code | Commodity Description | Product Description | Unit of Measure | Basic Duty | AIDC | Basic Duty + AIDC | Welfare Surcharge | IGST | Total Tax in % |
|----------|--|-------------------------|--------------------|---------------|------|-------------------------|----------------------|-------|----------------------|
| 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 9th February 2022

Finance Bill February 2023 Finance Bill July 2024

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

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