HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20 and Subsequent Years
71	**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**																					
7101	**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.**																					
7101.10.00.00	- Natural pearls	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
	- Cultured pearls:																					
7101.21.00.00	- - Unworked	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7101.22.00.00	- - Worked	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7102	**Diamonds, whether or not worked, but not mounted or set.**																					
7102.10.00.00	- Unsorted	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
	- Industrial:																					
7102.21.00.00	- - Unworked or simply sawn, cleaved or bruted	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
7102.29.00.00	- - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
	- Non-industrial:																					
7102.31.00.00	- - Unworked or simply sawn, cleaved or bruted	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
7102.39.00.00	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
7103	**Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.**																					
7103.10	- Unworked or simply sawn or roughly shaped:																					
7103.10.10.00	- - Rubies	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7103.10.20.00	- - Jade (nephrite and jadeite)	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7103.10.90	- - Other																					
7103.10.90.10	- - - - - - Sapphires	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7103.10.90.90	- - - - - - Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
	- Otherwise worked:																					
7103.91	- - Rubies, sapphires and emeralds:																					
7103.91.10.00	- - - Rubies	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7103.91.90	- - - Other																					
7103.91.90.20	- - - - - - Sapphires	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7103.91.90.30	- - - - - - Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7103.99.00	- - Other																					
7103.99.00.10	- - - - - - Jade	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7103.99.00.90	- - - - - - Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7104	**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.**																					
7104.10	- Piezo-electric quartz:																					
7104.10.10.00	- - Unworked	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
7104.10.20.00	- - Worked	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
7104.20.00.00	- Other, unworked or simply sawn or roughly shaped	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
7104.90.00.00	- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
7105	**Dust and powder of natural or synthetic precious or semi-precious stones.**																					
7105.10.00.00	- Of diamonds	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
7105.90.00.00	- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
7106	**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**																					
7106.10.00.00	- Powder	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
	- Other:																					
7106.91.00.00	- - Unwrought	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
7106.92.00.00	- - Semi-manufactured	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%

HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20 and Subsequent Years
7107.00.00.00	Base metals clad with silver, not further worked than semi-manufactured	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
7108	**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.**																					
	- Non-monetary:																					
7108.11.00.00	- - Powder	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
7108.12.00.00	- - Other unwrought forms	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
7108.13.00.00	- - Other semi-manufactured forms	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
7108.20.00.00	- Monetary	15%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7109.00.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
7110	**Platinum, unwrought or in semi-manufactured forms, or in powder form.**																					
	- Platinum:																					
7110.11.00.00	- - Unwrought or in powder form	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
7110.19.00.00	- - Other	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
	- Palladium:																					
7110.21.00.00	- - Unwrought or in powder form	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
7110.29.00.00	- - Other	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
	- Rhodium:																					
7110.31.00.00	- - Unwrought or in powder form	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
7110.39.00.00	- - Other	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
	- Iridium, osmium and ruthenium:																					
7110.41.00.00	- - Unwrought or in powder form	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
7110.49.00.00	- - Other	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
7111	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**																					
7111.00.10.00	- Silver or gold, clad with platinum	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
7111.00.90.00	- Other	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
7112	**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.**																					
7112.30.00.00	- Ash containing precious metal or precious metal compounds	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
	- Other:																					
7112.91.00.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
7112.92.00.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
7112.99	- - Other:																					
7112.99.10.00	- - - Of silver, including metal clad with silver but excluding sweepings containing other precious metals	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
7112.99.90.00	- - - Other	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
7113	**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**																					
	- Of precious metal whether or not plated or clad with precious metal:																					
7113.11	- - Of silver, whether or not plated or clad with other precious metal:																					
7113.11.10.00	- - - Parts	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7113.11.90.00	- - - Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7113.19	- - Of other precious metal, whether or not plated or clad with precious metal:																					
7113.19.10.00	- - - Parts	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7113.19.90.00	- - - Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7113.20	- Of base metal clad with precious metal:																					
7113.20.10.00	- - Parts	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7113.20.90.00	- - Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
7114	**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**																					
	- Of precious metal whether or not plated or clad with precious metal:																					