

2017 Tariff Classification – current at 31 December 2021

Please be aware that some pages have been superseded.

To check the current tariff classification and rate of customs duty that applies to your goods, please check the [Current Tariff Classification page](#) on the Australian Border Force website.

SECTION XIV

**Natural or cultured pearls, precious or
semi-precious stones, precious metals,
metals clad with precious metal, and articles
thereof; imitation jewellery; coin**

CHAPTER 71

**Natural or cultured pearls, precious or
semi-precious stones, precious metals,
metals clad with precious metal, and articles
thereof; imitation jewellery; coin**

Sub-Chapter I

Natural or cultured pearls and precious or semi-precious stones

- 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
- 7102 Diamonds, whether or not worked, but not mounted or set
- 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
- 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
- 7105 Dust and powder of natural or synthetic precious or semi-precious stones

Sub-Chapter II

Precious metals and metals clad with precious metal

- 7106 Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
- 7107 Base metals clad with silver, not further worked than semi-manufactured
- 7108 Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
- 7109 Base metals or silver, clad with gold, not further worked than semi-manufactured
- 7110 Platinum, unwrought or in semi-manufactured forms, or in powder form
- 7111 Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
- 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

Sub-Chapter III

Jewellery, goldsmiths' and silversmiths' wares and other articles

- 7113 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal
- 7114 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal

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- 7115 Other articles of precious metal or of metal clad with precious metal
- 7116 Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
- 7117 Imitation jewellery
- 7118 Coin
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Notes.

- 1.- Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
- (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal,
- are to be classified in this Chapter.
- 2.- (A) 7113, 7114 and 7115 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
- (B) 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3.- This Chapter does not cover:
- (a) Amalgams of precious metal, or colloidal precious metal (2843);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (3815);
 - ★ (e) Articles of 4202 or 4203 referred to in Note 3(B) to Chapter 42;
 - (f) Articles of 4303 or 4304;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (8522);
 - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;

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- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (9703.00.00), collectors' pieces (9705.00.00) or antiques of an age exceeding one hundred years (9706.00.00), other than natural or cultured pearls or precious or semi-precious stones.
- 4.- (A) "Precious metal" means silver, gold and platinum.
- (B) "Platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) "Precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
- 5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
- 6.- Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7.- Throughout this Schedule "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, "metal clad with precious metal" also covers base metal inlaid with precious metal.
- 8.- Subject to Note 1(a) to Section VI, goods answering to a description in 7112 are to be classified in that heading and in no other heading of this Schedule.
- 9.- For the purposes of 7113, "articles of jewellery" means:
- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).
- These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.
- 10.- For the purposes of 7114, "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 11.- For the purposes of 7117, "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of 9606, or dress-combs, hair-slides or the like, or hairpins, of 9615), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

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**Section 14
Chapter 71/4**

Subheading Notes.

- 1.- For the purposes of 7106.10.00, 7108.11.00, 7110.11.00, 7110.21.00, 7110.31.00 and 7110.41.00, "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2.- Notwithstanding the provisions of Chapter Note 4(B), for the purposes of 7110.11.00 and 7110.19.00, "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

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Section 14
Chapter 71/5

R.3

Reference Number	Statistical Code/Unit	Goods	Rate #
SUB-CHAPTER I			
NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
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	<i>31 ..</i>	- Natural pearls	Free
7101.2		- Cultured pearls:	
7101.21.00	<i>32 ..</i>	-- Unworked	Free
7101.22.00	<i>33 ..</i>	-- Worked	Free
7102		DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET:	
7102.10.00	<i>04 MC †</i>	- Unsorted	Free
7102.2		- Industrial:	
7102.21.00	<i>05 MC †</i>	-- Unworked or simply sawn, cleaved or bruted	Free
7102.29.00	<i>06 MC †</i>	-- Other	Free
7102.3		- Non-industrial:	
7102.31.00	<i>07 MC †</i>	-- Unworked or simply sawn, cleaved or bruted	Free
7102.39.00	<i>08 MC †</i>	-- Other	Free
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:	
★★ 7103.10.00	<i>35 ..</i>	- Unworked or simply sawn or roughly shaped	Free
7103.9		- Otherwise worked:	
★★ 7103.91.00	<i>37 ..</i>	-- Rubies, sapphires and emeralds	Free
★★ 7103.99.00	<i>38 ..</i>	-- Other	Free

† Metric Carats

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
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Section 14
Chapter 71/6

Reference Number	Statistical Code/Unit	Goods	Rate #
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:	
7104.10.00	15 ..	- Piezo-electric quartz	Free
7104.20.00	16 ..	- Other, unworked or simply sawn or roughly shaped	Free
7104.90.00	17 ..	- Other	Free
7105		DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES:	
7105.10.00	18 MC †	- Of diamonds	Free
7105.90.00	19 kg	- Other	Free
SUB-CHAPTER II			
PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
7106		SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:	
7106.10.00	20 kg	- Powder	Free
7106.9		- Other:	
7106.91.00	21 ..	-- Unwrought	Free
7106.92.00	22 ..	-- Semi-manufactured	Free
7107.00.00	23 kg	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	Free

† Metric Carats

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1/1/12

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If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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Section 14
Chapter 71/7

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Reference Number	Statistical Code/Unit	Goods	Rate #
7108		GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:	
7108.1		- Non-monetary:	
7108.11.00	24 ..	-- Powder	Free
7108.12.00	25 ..	-- Other unwrought forms	Free
7108.13.00	26 ..	-- Other semi-manufactured forms	Free
7108.20.00	27 <i>g †</i>	- Monetary	Free
7109.00.00	28 <i>kg</i>	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	Free
7110		PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:	
7110.1		- Platinum:	
7110.11.00	29 <i>g</i>	-- Unwrought or in powder form	Free
7110.19.00	30 <i>g</i>	-- Other	Free
7110.2		- Palladium:	
7110.21.00	01 <i>g</i>	-- Unwrought or in powder form	Free
7110.29.00	02 <i>g</i>	-- Other	Free
7110.3		- Rhodium:	
7110.31.00	03 <i>g</i>	-- Unwrought or in powder form	Free
7110.39.00	04 <i>g</i>	-- Other	Free
7110.4		- Iridium, osmium and ruthenium:	
7110.41.00	05 <i>g</i>	-- Unwrought or in powder form	Free
★ 7110.49.00	06 <i>g</i>	-- Other	Free
7111.00.00	07 <i>g</i>	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	Free

† g of gold

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/1/12

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SCHEDULE 3**

Section 14
Chapter 71/8

Reference Number	Statistical Code/Unit	Goods	Rate #
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	10 ..	- Ash containing precious metal or precious metal compounds	Free
7112.9		- Other:	
7112.91.00	40 ..	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Free
7112.92.00	42 ..	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Free
7112.99.00	45 ..	-- Other	Free
SUB-CHAPTER III			
JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
7113		ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:	
7113.1		- Of precious metal whether or not plated or clad with precious metal:	
7113.11.00	11 ..	-- Of silver, whether or not plated or clad with other precious metal	5% CA:Free
7113.19.00	12 ..	-- Of other precious metal, whether or not plated or clad with precious metal	5% CA:Free
7113.20.00	13 ..	- Of base metal clad with precious metal	5% CA:Free
7114		ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:	
7114.1		- Of precious metal whether or not plated or clad with precious metal:	
7114.11.00	14 ..	-- Of silver, whether or not plated or clad with other precious metal	5%
7114.19.00	15 ..	-- Of other precious metal, whether or not plated or clad with precious metal	5%
7114.20.00	16 ..	- Of base metal clad with precious metal	5%

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1/1/12

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SCHEDULE 3**

Section 14
Chapter 71/9

(Section 15 follows)

R.4

Reference Number	Statistical Code/Unit		Goods	Rate #
7115			OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:	
7115.10.00	<i>17</i>	..	- Catalysts in the form of wire cloth or grill, of platinum	Free
★★ 7115.90.00	<i>25</i>	..	- Other	Free
7116			ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED):	
7116.10.00	<i>39</i>	..	- Of natural or cultured pearls	5%
7116.20.00	<i>20</i>	..	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	5%
7117			IMITATION JEWELLERY:	
7117.1			- Of base metal, whether or not plated with precious metal:	
7117.11.00	<i>21</i>	..	-- Cuff-links and studs	5%
7117.19.00	<i>29</i>	..	-- Other	5%
7117.90.00	<i>40</i>	..	- Other	5%
7118			COIN:	
7118.10.00	<i>26</i>	<i>No</i>	- Coin (other than gold coin), not being legal tender	Free
★★ 7118.90.00	<i>30</i>	<i>No</i>	- Other	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 1/1/12

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