

SCHEDULE V - 1.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	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
¹ [2.	7102	Diamonds, whether or not worked, but not mounted or set - ²[other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds]] <i>Footnote for Sl. No. 2</i> 1. Omitted by Noti. No. 06/2018 -Central Tax (Rate) dated 25.01.2018 2. Subs. by Noti. No. 27/2017 -Central Tax (Rate) dated 22.09.2017 for "other than Non-Industrial Unworked or simply sawn, cleaved or bruted"
¹ [3.	7103	²[Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]]] <i>Footnote for Sl. No. 3</i> 1. Omitted by Noti. No. 14/2019 -Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019 2. Subs. by Noti. No. 06/2018 -Central Tax (Rate) dated 25.01.2018 for "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 [other than Unworked or simply sawn or roughly shaped]"
¹ [4.	7104	²[Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]] <i>Footnote for Sl. No. 4</i>

		1. Omitted by Noti. No. 14/2019-Central Tax (Rate) dated 30.09.2019 w.e.f. 01.10.2019 2. Subs. by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 for "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 [other than Unworked or simply sawn or roughly shaped]"
5.	7105	Dust and powder of natural or synthetic precious or semi-precious stones
6.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7.	7107	Base metals clad with silver, not further worked than semi-manufactured
8.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
9.	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
10.	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form
11.	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
12.	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.
13.	7113	Articles of jewellery and parts thereof, of precious metal or ¹[of metal clad with precious metal ²[other than bangles of lac/shellac]] <i>Footnote for Sl. No. 13</i> 1. Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "of metal clad with precious metal" 2. Omitted by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018
14.	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
15.	7115	Other articles of precious metal or of metal clad with precious metal
16.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
17.	7117	¹ [Imitation jewellery [other than bangles of lac/shellac]]

		<i>Footnote for Sl. No. 17</i> 1. Subs. by Noti. No. 06/2018-Central Tax (Rate) dated 25.01.2018 for "Imitation jewellery"
18.	7118	Coin