

✿ **Brief description of goods**

Precious stone and semi-precious stone that are cut into a heart, star, or rectangle shape and have a hole for running a string or the like.

✿ **Classification**

- (1) Heading 71.03 includes precious stones and semi-precious stones (hereinafter referred to as “stones”), whether or not worked or graded, and does not include stones converted into articles.

Subheading 7103.10 includes stones roughly worked by sawing into thin strips, cleaving by splitting along the natural plane of the layers and bruting (refer to Subheading Explanatory Note).

The “work” prescribed in subheadings 7103.91 and 7103.99 includes cleaving, sawing, bruting, tumbling, faceting, grinding, polishing, drilling, engraving (including cameos and intaglios), preparing as doublets, provided they are neither set nor mounted. (The provisions of the second paragraph of the Explanatory Note to heading 71.02 apply, *mutatis mutandis*, to this heading.)

This heading includes the following:

- (i) Ungraded stones, temporarily strung for convenience of transport
- (ii) Stones with a hole that can be used as bracelets, pendants, balancers of key ring, and the like by running a string or the like through the holes

This heading does not include the following:

- Stones to which other materials are attached (Those included in (2) below)

- (2) “Articles of jewellery and parts thereof” in heading 71.13 include the articles using stones attached with other materials and which are not completed articles of jewellery.

This heading includes the following:

For example: (1) Graded stones strung (including temporary strung)

- (2) Stones with decorative items, claws to hold the stone, frames and the like



Note:

The nature of the goods to be the basis for customs duty assessment depends on the conditions at the time of the import declaration of the goods with some specific exceptions (Article 4 of the Customs Law).

This classification example describes general replies based on the certain condition and do not necessarily represent all cases. Therefore, the classification decision on your actual importation may be different from that described here according to its condition.

If you wish to have a reply about the tariff classification and duty rate of specific goods that will be respected at the examination of import declaration, please ask Customs for Advance Ruling in writing.