

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.	1.5%
13.	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal [other than bangles of lac/shellac]	1.5%
14.	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	1.5%
15.	7115	Other articles of precious metal or of metal clad with precious metal	1.5%
16.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	1.5%
17.	7117	Imitation jewellery	1.5%
18.	7118	Coin	1.5%

Schedule VI – 0.125%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate
(1)	(2)	(3)	
1.	7102	Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds	0.125%
2.	7103	Precious stones (other than diamonds) and semiprecious stones, unworked or simply sawn or roughly shaped	0.125%
3.	7104	Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped	0.125%

Explanation. –

- (i) The phrase —unit containerl means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.
- (ii) (a) The phrase —brand namel means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

- (b) The phrase —registered brand name‡ means, -
- (A) a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;
 - (B) a brand registered as on the 15th May 2017 or thereafter under the Copyright Act, 1957(14 of 1957);
 - (C) a brand registered as on the 15th May 2017 or thereafter under any law for the time being in force in any other country.
- (iii) —Tariff item‡, —sub-heading‡ —heading‡ and —Chapter‡ shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply for the interpretation of above Schedule.

ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name, -

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the **jurisdictional commissioner of Central tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.