

**APPENDIX 12A**

**REPLENISHMENT FOR GEM & JEWELLERY**

S. No.	EXPORT PRODUCT	REPLENISHMENT RATE (%AGE OF FOB)	IMPORT ITEM
1.	Polished, Processed Pearls (Real or Cultured)	65	1 Real or Cultured Pearls Unset/ Undrilled
2.1	Cut & Polished Emeralds/ Rubies/ Sapphir (with per carat realisation of US\$ 350 and upto US\$ 600 FOB)	80	1. Emeralds Uncut and Unset 2. Rubies Uncut and Unset 3. Sapphires Uncut and Unset 4. Precious stones unset including in tumbled/ broken/ sliced/ damaged form
2.2 (I)	Cut & Polished precious stones and semi-precious stones including cut and polished semi-precious stones from tumbled/ broken/ sliced/ damaged rough semi-precious stones, not covered by S.No. 2.1 of less than US\$350 per carat FOB	60	1. Precious or semi- precious stones unset & uncut 2. Rough semi- precious stones in tumbled/ broken/ sliced/ damaged form.
(II)	Cut & Polished Coral	65	1. Coral unprepared, or coral sticks not cut to any shape or size.
(iii)	Cut & Polished precious stones (when per carat FOB is more than US\$ 600)	90	1. Emeralds Uncut and Unset 2. Rubies Uncut and Unset 3. Sapphires Uncut and Unset 4. Precious stones unset including in tumbled/ broken/ sliced/ damaged form
2.3	Cut & Polished Onyx	50	1 Sliced Onyx.
3.	Jewellery containing palladium and studded/ strung with diamonds, Precious or semi-precious stones, real or cultured pearls, synthetic/ imitation stones provided the value of synthetic/ imitation stones does not exceed 10% of the FOB value of Jewellery excluding the value of metal	65	1 Diamonds Uncut and 50 Unset 2 Precious or Semi- precious stones uncut and unset 3 Real or Cultured Pearls unset/ undrilled 4 Rough Semi- precious stones in tumbled/ broken/ sliced/ damaged form 5 Empty Jewellery Boxes (1 %)
4.	Cut or Polished synthetic stones	50	1 Rough synthetic stones 2 cubic zirconia
5.1	Imitation Jewellery/ costume jewellery studded or strung with synthetic imitation stones/ plastic beads, wooden beads, glass beads, false pearls, glass chatons etc.	30	1 Glass beads, false pearls & glass chatons/ glass chatons in stock lots. 2 Rough synthetic stones 3 Metal fittings, findings, components & accessories

			required for imitation jewellery. 4 Cubic zirconia. 5 Empty Jewellery Boxes (1 %)
5.2	Imitation Jewellery/ costume Jewellery plain (other than those specified under S.No. 5.1).	10	1 Metal fittings, findings components & accessories required for imitation jewellery. 2 Empty jewellery Boxes (1 %)
5.3	Silver Filigree and Silver Filigree Jewellery	10	1 Metal Fittings 2 Empty Jewellery Boxes (1 %)
5.4	Jewellery made of palladium and studded with synthetic/ imitation glass, stones, chatons, beads, false pearls, etc. with or without diamonds, precious stones, semi-precious stones, real/cultured pearls.	30	1. Glass Beads, False pearls & glass chatons/ glass chatons in stock lots. 1. Rough synthetic stones. 2. Cubic Zirconia 3. Empty jewellery Boxes (1 %)

**Note (General):** Necklaces strung or threaded, with cut and polished precious/ semiprecious stones/ polished and processed pearls will also fall under respective entries of this Appendix and replenishment allowed accordingly, provided the value of metal fittings, namely, clips, clasps, pins, hooks etc. is negligible and such value is excluded

**Note for S.No.3:** (1) Studded/ Strung Jewellery containing Synthetic or Imitation stones exceeding 10% of the value of Jewellery excluding the value of metal, in addition to the Diamonds, precious or semi-precious stones and/ or Pearls are excluded from the scope of this Export Product

(2) Precious Metal Jewellery as described under Col. 2 will be covered under SI.No.3 provided the value of precious metal i.e. Palladium is not less than 70% of total value of metal used therein or studded jewellery containing in whole or in part, metal other than Palladium and studded/ strung with diamonds, pearls, precious/semi-precious stones will also be grouped under SI.No. 3 for the purpose of import replenishment, provided the value of the studdings/ stringings amount to 90% or above of the total FOB value

(3) For the purposes of determining the FOB value of the studdings in jewellery, namely, the value of cut and polished diamonds and/ or precious and semi-precious stones and/ or finished pearls as per the declaration of the exporter duly scrutinised and appraised by customs will be taken into account

(4) Replenishment of diamonds uncut and unset precious/ semi-precious stones, uncut & unset real or cultured pearls, unset/ undrilled shall be allowed in proportion to the FOB value content of diamonds, uncut and unset, precious or semi-precious stones unset and uncut and real or cultured pearls unset/ undrilled respectively used, as contained in the exported product, as declared by the exporter and duly attested by the customs in the invoice. No interchangeability of the aforesaid studding materials inter-se shall be allowed

**Note for SI.No.4 :** Production of customs attested invoices is not required for claiming Replenishment

(1) Only jewellery made of metals other than precious metals referred to in SI.No.4 will be covered by this entry. In other words, only jewellery made of base metal like aluminium, copper, brass etc. and studded/ strung with synthetic/ imitation stones/ plastic beads, wood to be given on a stamp paper (Minimum of Two Rupees en beads, etc. would fall under this SI.No. Base metal imitation jewellery studded/ strung with semi-precious stones will also fall under this SI.No.

(2) Production of customs attested invoices is not required while claiming replenishment.

(3) Cuff links (including brass cuff links) studded with synthetic/ imitation stones, decorated cuff links and gold plated cuff links will also fall under this Sl.No.

**Note for SI. No.5.1:** (1) Jhumka, Rings, Finger rings, belts, necklaces, Ghungroos etc. made of base metals such as Aluminium and "Gillet" will also fall under this S.No. Brass cuff links other than those covered by Sl.No. 5.1 will also fall under this S.No.

(2) Production of customs attested invoices is not required while claiming replenishment

**Note for SI.No.5.4:** (1) The price of palladium will be excluded from the FOB value while calculating replenishment

(2) This Sl.No. will also cover articles studded with synthetic imitation glass stones, chaton beads, false pearls with or without diamonds, precious stones, semi-precious stones, real/ cultured pearls.