

1) Rate of duty on manufacture of articles of jewellery

Sl.No.199 to the Notification No.12/2012-CE dated 17.03.2012 has been substituted wherein the rate of duty for the articles of jewellery has been kept as under:

Articles of Jewellery	1%
Parts of Articles of Jewellery	1%
Articles of silver jewellery other than those studded with diamond, ruby, emerald, sapphire	Nil

Above rates have been provided subject to the condition that no credit of excise duty or additional duty of customs on inputs or capital goods has been taken by the manufacturer.

Further, it is specified that an article of jewellery or part of article of jewellery or both, produced or manufactured from an alloy (including a sintered mixture and an inter-metallic compound) containing precious metal may be treated as an article of jewellery or part of article of jewellery or both of a precious metal in accordance to the following:

- Where an article of jewellery contains 2% or more, by weight, of platinum then the same to be treated as article of jewellery of platinum;
- Where an article of jewellery contains 2% or more, by weight, of gold but not platinum or less than 2% by weight of platinum, then the same to be treated as article of jewellery of gold; and
- Other articles of jewellery that contains 2% or more, by weight, of silver then the same to be treated as article of jewellery of silver.

[Notification No. 26/2016-CE dated 26.07.2016]