

Gold ingots

Description

The product at issue is a piece of gold in the form of a rectangular ingot, with a smooth surface bearing inscriptions concerning:

- (i) its weight (10 tolas/116.63 gr);
- (ii) the purity of the gold (999.0);
- (iii) the assayer's mark.

The ingot is manufactured by casting in a mould and produced in such state to be sold for processing into finished articles.

Heading under consideration: 71.08

Subheading under consideration: 7108.12 or 7108.13

Heading 71.08 which reads as follows: "Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form".

The question raised in respect of the classification of this piece of gold is whether it should be classified in subheading **7108.12.00** as gold in "other unwrought forms", or in subheading **7108.13.00** as gold in "other semi-manufactured forms".

Whilst semi-manufactured forms are obtained by rolling, drawing or cutting, unwrought forms are in the form in which they would be produced after being cast in a mould.

It should also be noted that the marks stamped on the surface of this rectangular piece of gold are such that its character is not being altered as an ingot and hence, shall not be regarded as a semi-manufactured form.

The product at issue has the essential characteristics of unwrought gold ingots, and it should be classified in subheading **7108.12.00 by application of GIRs 1 and 6**.

(Source: WCO members' website - Doc Ref: 19NL0016 – LF)