

Central Excise Tariff Act, 1985**Chapter 78 - Lead and Articles Thereof****CHAPTER 78****LEAD AND ARTICLES THEREOF****NOTE**

IN THIS CHAPTER, THE FOLLOWING EXPRESSIONS HAVE THE MEANINGS HEREBY ASSIGNED TO THEM:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two being straight, of equal length and parallel) of a uniform thickness, which are:

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

(ii) of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7804, applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUB-HEADING NOTE

In this Chapter, the expression "refined lead" means metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limits specified in the following Table:

TABLE - OTHER ELEMENTS

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05

Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te),	0.001	
each		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7801		UNWROUGHT LEAD		
7801 10 00	-	Refined lead	kg.	16%
	-	Other:		
7801 91 00	--	Containing by weight antimony as the principal other element	kg.	16%
7801 99	--	Other:		
7801 99 10	---	Pig lead	kg.	16%
7801 99 20	---	Unrefined lead	kg.	16%
7801 99 30	---	Unrefined lead alloys	kg.	16%
7801 99 90	---	Other	kg.	16%
7802		LEAD WASTE AND SCRAP		
7802 00	-	Lead waste and scrap:		
7802 00 10	---	Lead scrap, namely the following:	kg.	16%
		scrap lead-soft covered by ISRI code word 'Racks'; mixed hard or soft scrap lead covered by ISRI code word 'Radio'; lead covered copper cable covered by ISRI code word 'Relay'; wheel weights covered by ISRI code word 'Ropes'. mixed common babbitt covered by ISRI code word 'Roses'.		
7802 00 90	---	Other	kg.	16%
<u>1</u> [***]				
7804		LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES		
	-	Plates, sheets, strip and foil:		
7804 11	--	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:		
7804 11 10	---	Sheets and strip	kg.	16%
7804 11 20	---	Foil	kg.	16%
7804 19	--	Other:		
7804 19 10	---	Plates	kg.	16%
7804 19 90	---	Other	kg.	16%
7804 20 00	-	Powders and flakes	kg.	16%
<u>2</u> [***]				
7806		OTHER ARTICLES OF LEAD		
7806 00	-	Other articles of lead:		
7806 00 10	---	Sanitary fixtures	kg.	16%
7806 00 20	---	Indian lead seals	kg.	16%
7806 00 30	---	Blanks	kg.	16%
7806 00 90	---	Other	kg.	16%

1. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:-

"7803		LEAD BARS, RODS, PROFILES AND WIRE		
7803 00	-	Lead bars, rods, profiles and wire:		
	---	Bars and rods:		
7803 00 11	----	Hollow bars	kg.	16%
7803 00 19	----	Other	kg.	16%

	---	Profiles:		
7803 00 21	----	Hollow	kg.	16%
7803 00 29	----	Other	kg.	16%
7803 00 30	---	Wire	kg.	16%"

2. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:-

"7805		LEAD TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLING, ELBOWS, SLEEVES)		
7805 00	-	Lead tubes, pipes and tube or pipe fittings (for example, coupling, elbows, sleeves):		
7805 00 10	---	Tubes and pipes	kg.	16%
7805 00 20	---	Tube or pipe fittings	kg.	16%"
