

Central Excise Tariff Act, 1985

Chapter 79 - Zine and Articles Thereof

CHAPTER 79

ZINC 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 7901), 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 7905, 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 following expressions have the meanings hereby assigned to them:

(a) Zinc, not alloyed

Metal containing by weight at least 97.5% of zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7901		UNWROUGHT ZINC		
	-	Zinc, not alloyed :		
7901 11 00	--	Containing by weight 99.99% or more of zinc	kg.	16%
7901 12 00	--	Containing by weight less than 99.99% of zinc	kg.	16%
7901 20	-	Zinc alloys :		
7901 20 10	---	Mozak or alloys of zinc and aluminium containing not less than 94% by weight of zinc	kg.	16%
7901 20 90	---	OTHER	kg.	16%
7902		ZINC WASTE AND SCRAP		
7902 00	-	Zinc waste and scrap :		
7902 00 10	---	Zinc scrap, namely the following :	kg.	16%
		old zinc die cast scrap covered by ISRI code word 'Saves'; new zinc die cast scrap covered by ISRI code word 'Scabs'; new plated zinc die cast scrap covered by ISRI code word 'Scope'; zinc die cast automotive grills covered by ISRI code word 'Scoop'; Old scrap zinc covered by ISRI code word 'Score'; New zinc clippings covered by ISRI code word 'Screen'; zinc die cast slabs or pigs covered by ISRI code word 'Scull'; crushed clean sorted fragmentizers die cast scrap, as produced from automobile fragmentizers covered by ISRI code word 'Scribe'; Hot dip galvanizers slab zinc dross (batch process) covered by ISRI code word 'Scrub' (minimum 92% zinc) - free of skimmings; continuous line galvanizing slab zinc top dross covered by ISRI code word 'Seal' (minimum 90% zinc) - free of skimmings; continuous line galvanizing slab zinc bottom dross covered by ISRI code word 'Seam' (minimum 92% zinc) - free of skimmings; prime zinc die cast covered by ISRI code word 'Shelf' (85% zinc) - free from corrosion or oxidation		
7902 00 90	---	Other	kg.	16%
7903		ZINC DUST, POWDERS AND FLAKES		
7903 10 00	-	Zinc dust	kg.	16%
7903 90 00	-	Other	kg.	16%
7904		ZINC BARS, RODS, PROFILES AND WIRE		
7904 00	-	Zinc bars, rods, profiles and wire :		
	---	Bars and rods :		
7904 00 11	----	Hollow bars	kg.	16%
7904 00 12	----	Rods, including wire rods	kg.	16%
7904 00 19	----	Other	kg.	16%
	---	Profiles :		
7904 00 21	----	Hollow	kg.	16%
7904 00 22	----	Angles, shapes and sections	kg.	16%
7904 00 29	----	Other	kg.	16%
7904 00 30	---	Wire	kg.	16%
7905		ZINC PLATES, SHEETS, STRIP AND FOIL		
7905 00	-	Zinc plates, sheets, strip and foil :		
7905 00 10	---	CALOTS	KG.	16%
7905 00 20	---	PLATES	KG.	16%
7905 00 30	---	SHEETS, STRIP AND CIRCLES	KG.	16%
7905 00 40	---	FOIL	KG.	16%
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7907		OTHER ARTICLES OF ZINC		
7907 00	-	Other articles of zinc :		
7907 00 10	---	Sanitary fixtures	kg.	16%
7907 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:-

		ZINC TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR		
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"7906		EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
7906 00	-	Zinc tubes, pipes and tube or pipefittings (for example, couplings, elbows, sleeves) :		
7906 00 10	---	Tubes and pipes	kg.	16%
7906 00 20	---	Tube or pipefittings	kg.	16%"
