

Central Excise Tariff Act, 1985

Chapter 80 - Tin and Articles Thereof

CHAPTER 80

TIN 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 8001), 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 sides 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.

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(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) Tin, not alloyed

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following Table:

TABLE - Other elements

Element	Limiting content % by weight	
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

(i) the total content by weight of such other elements exceeds 1%; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing Table.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8001		UNWROUGHT TIN		
8001 10	-	Tin, not alloyed :		
8001 10 10	---	Blocks	kg.	16%
8001 10 90	---	Ingots, pigs, slabs and other primary forms of tin	kg.	16%
8001 20 00	-	Tin alloys	kg.	16%
8002		TIN WASTE AND SCRAP		
8002 00	-	Tin waste and scrap :		
8002 00 10	---	Tin scrap, namely the following :	kg.	16%
		block tin covered by ISRI code word 'Ranch'; high tin base babbitt covered by ISRI code word 'Raves'; pewter covered by ISRI code word 'Ranks'		
8002 00 90	---	Other	kg.	16%
8003		TIN BARS, RODS, PROFILES AND WIRE		

8003 00	-	Tin bars, rods, profiles and wire :		
8003 00 10	---	Hollow bars	kg.	16%
8003 00 20	---	Bars, other than hollow bars; rods	kg.	16%
8003 00 30	---	Profiles	kg.	16%
8003 00 40	---	Wire	kg.	16%
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8007		OTHER ARTICLES OF TIN		
8007 00	-	Other articles of tin :		
8007 00 10	---	Blanks	kg.	16%
8007 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:-

Headings 8004 and 8005 apply, 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.

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

"8004		TIN PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM		
8004 00	-	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm :		
8004 00 10	---	Electrolytic plates and sheets	kg.	16%
8004 00 90	---	Other	kg.	16%
8005 00 00		TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER , PAPER BOARD, PLASTICS OR SIMILAR BACKING MATERIALS), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM; TIN POWDERS AND FLAKES	kg.	16%
8006		TIN TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		

8006 00	-	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) :		
8006 00 10	---	Tubes and pipes	kg.	16%
8006 00 20	---	Tube or pipe fittings	kg.	16%"
