

Central Excise Tariff (Amendment) Act, 2004

Section XV - Base Metals and Articles of Base Metal

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES

1. This Section does not cover:

- (a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 3207 to 3210, 3212, 3213 or 3215);
- (b) ferro-cerium or other pyrophoric alloys (heading 3606);
- (c) headgear or parts thereof of heading 6506 or 6507;
- (d) umbrella frames or other articles of heading 6603;
- (e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) assembled railway or tramway track (heading 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);
- (k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles).

2. Throughout this Schedule, the expression "parts of general use" means:

- (a) articles of heading 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
- (b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and
- (c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout this Schedule, the expression "base metals" means:

iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout this Schedule, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) in this Section, the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretive Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

(a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) a cermet of heading 8113 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) waste and scrap:

metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders:

products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

9. In relation to the products of this Section, the process of obtaining goods and materials by breaking up of ships, boats and other floating structures shall amount to 'manufacture'.

10. In relation to the products of this Section, the process of drawing or redrawing a rod, wire or any other similar article, into wire shall amount to 'manufacture'.