

Central Excise Tariff (Amendment) Act, 2004

Chapter LXXIV - Copper and Articles Thereof

CHAPTER 74 COPPER AND ARTICLES THEREOF NOTES

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Refined copper

Metal containing at least 99.85 per cent. by weight of copper; or

Metal containing at least 97.5 per cent. by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE

OTHER ELEMENTS

	Element	Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1.0
Zr	Zirconium	0.3
Other elements*,	Each	0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

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

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing Table; or
- (ii) the total content by weight of such other elements exceeds 2.5 per cent.

(c) Master alloys

Alloys containing with other elements more than 10 per cent. by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants,

de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 per cent. by weight of phosphorous falls in heading 2848.

(d) 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.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

(e) 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.

(f) 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.

In the case of heading 7414, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 7403), 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 a 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.

Headings 7409 and 7410 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.

(h) 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 taken to be 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.

2. In relation to products of heading 7411, the process of drawing or redrawing shall amount to 'manufacture'.

SUB-HEADING

NOTE

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

(i) zinc predominates by weight over each of such other elements;

(ii) any nickel content by weight is less than 5%. [see copper-nickel-zinc alloys (nickel silvers)]; and

(iii) any tin content by weight is less than 3%. [see copper-tin alloys (bronzes)].

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight [see copper-zinc alloys (brasses)].

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
7401	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)		
7401 10 00	- Copper mattes	kg.	16%
7401 20 00	- Cement copper (precipitated copper)	kg.	16%
7402	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING		
7402 00	Unrefined copper; copper anodes for electrolytic refining:		
7402 00 10	-- Blister copper	kg.	16%
7402 00 90	-- Other	kg.	16%
7403	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT		
	- Refined copper:		
7403 11 00	-- Cathodes and sections of cathodes	kg.	16%
7403 12 00	-- Wire-bars	kg.	16%
7403 13 00	-- Billets	kg.	16%
7403 19 00	-- Other	kg.	16%
	Copper alloys:		
7403 21 00	-- Copper-zinc base alloys (brass)	kg.	16%
7403 22	-- Copper-tin base alloys (bronze):		
7403 22 10	Phosphor bronze	kg.	16%
7403 22 90	-- Other	kg.	16%
7403 23	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):		
7403 23 10	-- Copper-nickel base alloys (cupro-nickel)	kg.	16%
7403 23 20	-- Copper-nickel-zinc base alloys (nickel silver)	kg.	16%
7403 29 00	-- Other copper alloys (other than master alloys of heading 7405)	kg.	16%
7404	COPPER WASTE AND SCRAP		
7404 00	Copper waste and scrap:		
	Of copper:		

7404 00 11	-- Empty or discharged cartridges of all bores and	kg.	16%
	Sizes		
7404 00 12	---- Copper scrap, namely the following: copper wire scrap covered by ISRI code words 'Barley', 'Berry' and 'Birch'; heavy copper scrap covered by ISRI code word 'Candy'; unalloyed copper scrap covered by ISRI code word 'Cliff'; copper wire nodules scrap covered by ISRI code words 'Clove', 'Cobra' and 'Cocoa'; light copper scrap covered by ISRI code word 'Dream'; muntz metal tubes covered by ISRI code word 'Palms'	kg.	16%
7404 00 19	--- Other	kg.	16%
	-- Of copper alloys:		
7404 00 21	--- Empty or discharged cartridges of all bores and sizes	kg.	16%

7404 00 22	--- Brass scrap, namely the following: refinery brass scrap covered by ISRI code word 'Drink'; composition of red brass scrap covered by ISRI code word 'Ebony'; red brass composition turnings scrap covered by ISRI code word 'Enerv'; genuine babbitt-lined brass bushings scrap covered by ISRI code word 'Elder'; machinery or hard brass solids scrap covered by ISRI code word 'Engel'; machinery or hand brass solids scrap covered by ISRI code word 'Erin'; cocks and faucets scrap covered by ISRI code word 'Grape'; yellow brass scrap covered by ISRI code word 'Honey';	kg.	16%
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	yellow brass castings covered by ISRI code word 'Ivory'; new brass clippings covered by ISRI code word 'Label'; yellow brass primer covered by ISRI code word 'Lark'; brass pipe covered by ISRI code word 'Melon'; yellow brass rod turnings covered by ISRI code word 'Night'; new yellow brass rod ends covered by ISRI code word 'Noble'; yellow brass turnings covered by ISRI code word 'Normad'; mixed unsweated auto radiators covered by ISRI code word 'Ocean'; admiralty brass condenser tubes covered by ISRI code word 'Pales'; aluminium brass condenser tubes covered by ISRI code word 'Pallu'; manganese bronze solids covered by ISRI code word 'Parch'		
7404 00 29	Other	kg.	16%
7405 00 00	MASTER ALLOYS OF COPPER	kg.	16%
7406	COPPER POWDERS AND FLAKES		
7406 10 00	Powders of non-lamellar structure	kg.	16%
7406 20 00	Powders of lamellar structure; flakes	kg.	16%

7407	COPPER BARS, RODS AND PROFILES		
7407 10	Of refined copper:		
7407 10 10	Electrolytic copper rods or black copper rods	kg.	16%
7407 10 20	Other copper rods	kg.	16%
7407 10 30	Copper bars (excluding hollow bars)	kg.	16%
7407 10 40	Hollow bars of copper	kg.	16%
	Profiles:		
7407 10 51	Hollow profiles	kg.	16%
7407 10 59	Other	kg.	16%
7407 10 90	Other	kg.	16%
	Of copper alloys:		
7407 21	Of copper-zinc base alloys (brass):		
7407 21 10	Bars	kg.	16%
7407 21 20	Rods	kg.	16%
7407 21 30	Hollow bars	kg.	16%
7407 21 90	Other	kg.	16%
7407 22	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):		
7407 22 10	Hollow bars	kg.	16%
7407 22 20	Bars and rods	kg.	16%
7407 29	Other:		
7407 29 10	Rods of bronze and similar alloys	kg.	16%
	Profiles:		
7407 29 21	Hollow	kg.	16%
7407 29 29	Other	kg.	16%
7407 29 90	Other	kg.	16%
7408	COPPER WIRE		
	Of refined copper:		
7408 11	Of which the maximum cross-sectional dimension exceeds 6 mm:		
7408 11 10	Copper weld wire	kg.	16%
7408 11 90	-- Other	kg.	16%
7408 19	-- Other:		
7408 19 10	-- Copper weld wire	kg.	16%
7408 19 20	-- Welding wire	kg.	16%
7408 19 90	-- Other	kg.	16%
	- Of copper alloys:		
7408 21	-- Of copper-zinc base alloys (brass):		

7408 21 10	-- Of which the maximum cross-sectional dimension exceeds 6 mm	kg.	16%
7408 21 90	-- Other	kg.	16%
7408 22	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):		
7408 22 10	-- Silver plated flattened wire of copper (lametta)	kg.	16%
7408 22 20	-- Other of which the maximum cross-sectional dimension exceeds 6 mm	kg.	16%
7408 22 90	-- Other	kg.	16%
7408 29	-- Other:		
7408 29 10	-- Wire of bronze and similar alloys	kg.	16%
7408 29 90	-- Other	kg.	16%
7409	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS		
	EXCEEDING 0.15 MM		
	Of refined copper:		
7409 11 00	-- In coils	kg.	16%
7409 19 00	- Other	kg.	16%
	Of copper-zinc base alloys (brass):		
7409 21 00	In coils	kg.	16%
7409 29 00	- Other	kg.	16%
	- Of copper-tin base alloys (bronze):		
7409 31 00	In coils	kg.	16%
7409 39 00	- Other	kg.	16%
7409 40 00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg.	16%
7409 90 00	- Of other copper alloys	kg.	16%

7410	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 MM		
	Not backed:		
7410 11 00	-- Of refined copper	kg.	16%
7410 12 00	-- Of copper alloys	kg.	16%
	Backed:		
7410 21 00	-- Of refined copper	kg.	16%
7410 22 00	-- Of copper alloys	kg.	16%
7411	COPPER TUBES AND PIPES		
7411 10 00	- Of refined copper	kg.	16%
	Of copper alloys:		
7411 21 00	-- Of copper-zinc base alloys (brass)	kg.	16%
7411 22 00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg.	16%
7411 29 00	- Other	kg.	16%
7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
7412 10 00	- Of refined copper	kg.	16%
7412 20	- Of copper alloys:		
	-- Brass:		
7412 20 11	-- Tube-well strainer	kg.	16%
7412 20 12	-- Hose connectors	kg.	16%
7412 20 19	-- Other	kg.	16%
7412 20 90	-- Fittings of bronze or other alloys of copper	kg.	16%
7413 00 00	STRANDED WIRE, CABLES, PLAIED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	kg.	16%

7414	CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OF COPPER WIRE; EXPANDED METAL OF COPPER		
7414 20	- Cloth:		
7414 20 10	Endless bands, for machinery	kg.	16%
7414 20 90	Other	kg.	16%
7414 90	Other:		
7414 90 10	Wire gauze and netting	kg.	16%
7414 90 20	Expanded metal of copper and copper alloys	kg.	16%
7414 90 90	Other	kg.	16%
7415	NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER		
7415 10 00	Nails and tacks, drawing pins, staples and similar articles	kg.	16%
	Other articles, not threaded:		
7415 21 00	Washers (including spring washers)	kg.	16%
7415 29 00	Other	kg.	16%
	Other threaded articles:		
7415 33	Screws; bolts and nuts:		
7415 33 10	Screws for wood	kg.	16%
7415 33 90	Other	kg.	16%
7415 39	Other:		
7415 39 10	Rivets (excluding tubular or bifurcated)	kg.	16%
7415 39 90	Other	kg.	16%
7416 00 00	COPPER SPRINGS	kg.	16%

7417	COOKING OR HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NON-ELECTRIC, AND PARTS THEREOF, OF COPPER		
7417 00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper:		
	Stove:		
7417 00 11	Oil pressure stove	kg.	16%
7417 00 19	Other	kg.	16%
7417 00 20	Other cooking and heating apparatus	kg.	16%
	Parts:		
7417 00 91	Burners	kg.	16%
7417 00 92	Other parts of stove	kg.	16%
7417 00 99	Other	kg.	16%
7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7418 11 00	Pot scourers and scouring or polishing pads, gloves and the like	kg.	16%
7418 19	Other:		
7418 19 10	E.P.N.S. ware	kg.	16%
	Utensils:		
7418 19 21	Of brass	kg.	16%
7418 19 22	Of copper	kg.	16%
7418 19 29	Of other copper alloys	kg.	16%
7418 19 30	Other table, kitchen or other household articles	kg.	16%
7418 19 90	Parts	kg.	16%

7418 20	Sanitaryware and parts thereof:		
7418 20 10	Sanitaryware	kg.	16%
7418 20 20	Parts of sanitaryware	kg.	16%
7419	OTHER ARTICLES OF COPPER		
7419 10	- Chain and parts thereof:		
7419 10 10	-- Chain	kg.	16%
	-- Parts:		
7419 10 21	---- Of copper chains	kg.	16%
7419 10 29	-- Other	kg.	16%
	- Other:		
7419 91 00	-- Cast, moulded, stamped or forged, but not further worked	kg.	16%
7419 99	-- Other:		
7419 99 10	-- Reservoirs, tanks, vats and similar containers of a capacity above 300 l	kg.	16%
7419 99 20	-- Articles of copper alloys electro-plated with nickel-silver	kg.	16%
7419 99 30	-- Articles of brass	kg.	16%
7419 99 40	-- Copper worked articles	kg.	16%
7419 99 90	-- Other articles of copper	kg.	16%

* The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement -please see Appendix V.