

Central Excise Tariff (Amendment) Act, 2004

Chapter LXXVI - Aluminium and Articles Thereof

CHAPTER 76

ALUMINIUM 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 7601), 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.

Headings 7606 and 7607 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.

(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 polygonals, 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

NOTES

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

(a) Aluminium, not alloyed

Metal containing by weight at least 99% of aluminium, 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
Fe + Si (iron plus silicon) Other elements(1) , each	1 0.1 (2)
(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn (2) Copper is permitted in a proportion greater than 0.1 % but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.	

(b) Aluminium alloys

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

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing Table; or

(ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Clause (c) of Note of this Chapter, for the purposes of sub-heading 7616 91, 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.

7601	UNWROUGHT ALUMINIUM		
760110	- Aluminium, not alloyed:		
760110 10	-- Ingots	kg.	16%
7601 10 20	-- Billets	kg.	16%
7601 10 30	-- -Wire bars	kg.	16%
7601 10 40	-- -Wire rods	kg.	16%
7601 10 90	-- Other	kg.	16%
7601 20	- Aluminium alloys:		
7601 20 10	-- Ingots	kg.	16%
7601 20 20	-- Billets	kg.	16%
7601 20 30	-- Wire bars	kg.	16%
7601 20 40	-- Wire rods	kg.	16%
7601 20 90	-- Other	kg.	16%
7602	ALUMINIUM WASTE AND SCRAP		
7602 00	- Aluminium waste and scrap:		

-- Aluminium scrap,
namely the following:
clean aluminium
lithographic sheets
covered by ISRI
code word 'Tablet';
new, clean
aluminium
lithographic sheets
covered by ISRI
code word
'Tabloid';
mixed low copper
aluminium
clippings and
solids covered by
ISRI code word
'Taboo';
clean mixed old
alloy sheet
aluminium covered
by ISRI code word
'Taint'/'Tabor';
new aluminium
can stock covered
by ISRI code word
'Take';
old can stock
covered by ISRI
code word 'Talap';
shredded
aluminium used
beverages can (U)
scrap covered by
ISRI code word
'Talcured';
densified
aluminium used
beverages can
(UBC) scrap
covered by ISRI
code word
'Taldack';
baled aluminium
used beverage can
(UBC) scrap
covered by ISRI
code word
'Taldon';
briquetted
aluminium used
beverage can
(UBC) scrap
covered by ISRI
code word
'Taldork';
painted siding

7602 00 90	-- Other waste and scrap	kg.	16%
7603	ALUMINIUM POWDERS AND FLAKES		
7603 10	- Powders of non-lamellar structure:		
7603 10 10	-- Aluminium powder for thermit process	kg.	16%
7603 10 90	-- Other	kg.	16%
7603 20 00	- Powders of lamellar structure; flakes	kg.	16%
7604	ALUMINIUM BARS, RODS AND PROFILES		
7604 10	- Of aluminium, not alloyed:		
7604 10 10	-- Wire rods	kg.	16%
7604 10 20	-- Bars and rods, other than wire rods	kg.	16%
	-- Profiles:		
7604 10 31	-- Hollow	kg.	16%
7604 10 39	-- Other	kg.	16%
	Of aluminium alloys:		
7604 21 00	- Hollow profiles	kg.	16%
7604 29	- Other:		
7604 29 10	-- Hard drawn bare aluminium conductors steel re-inforced (A.C.S.R.)	kg.	16%
7604 29 20	-- Wire rods	kg.	16%
7604 29 30	-- Bars and rods, other than wire rods	kg.	16%
7604 29 90	-- Other	kg.	16%
7605	ALUMINIUM WIRE		
	Of aluminium, not alloyed:		
7605 11 00	- Of which the maximum cross-sectional dimension exceeds 7 mm	kg.	16%
760519	- Other:		
760519 10	-- Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	kg.	16%
	-- Other:		
7605 19 91	-- Hard drawn bare-solid	kg.	16%
7605 19 99	-- Other	kg.	16%
	- Of aluminium alloys:		

7605 21 00	- Of which the maximum cross-sectional dimension exceeds 7 mm	kg.	16%
7605 29	- Other:		
7605 29 10	-- Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7mm	kg.	16%
7605 29 90	-- Other	kg.	16%
7606	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 mm		
	- Rectangular (including square):		
7606 11	- Of aluminium, not alloyed:		
7606 11 10	-- Electrolytic plates or sheets	kg.	16%
76061190	-- Other	kg.	16%
76061200	- Of aluminium alloys	kg.	16%
	- Other:		
7606 91	- Of aluminium, not alloyed:		
7606 91 10	-- Circles	kg.	16%
7606 91 20	-- Electrolytic plates or sheets	kg.	16%
7606 91 90	-- Other	kg.	16%
7606 92	- Of aluminium alloys:		
7606 92 10	-- Circles	kg.	16%
7606 92 90	-- Other	kg.	16%
7607	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM		
	- Not backed:		
7607 11	- -Rolled but not further worked:		
7607 11 10	-- Ordinarily used for tea chest lining	kg.	16%

7607 11 90	-- Other	kg.	16%
7607 19	- -Other:		
7607 19 10	-- Ordinarily used for tea chest lining	kg.	16%
	-- Other:		
7607 19 91	-- Plain	kg.	16%
7607 19 92	-- Embossed	kg.	16%
7607 19 93	-- Perforated or cut-to-shape	kg.	16%
7607 19 94	-- Coated	kg.	16%
7607 19 95	-- Printed	kg.	16%
7607 19 99	-- Other	kg.	16%
7607 20	- Backed:		
7607 20 10	-- Ordinarily used for tea chest lining	kg.	16%
7607 20 90	-- Other	kg.	16%
7608	ALUMINIUM TUBES AND PIPE		
7608 10 00	- Of aluminium, not alloyed	kg.	16%
7608 20 00	Of aluminium alloys	kg.	16%
7609 00 00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	kg.	16%

7610	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES		
7610 10 00	- Doors, windows and their frames and thresholds for doors	kg.	16%
7610 90	- Other:		
7610 90 10	-- Structures	kg.	16%
7610 90 20	-- Parts of structures, not elsewhere specified	kg.	16%
7610 90 30	-- Aluminium plates, rods, profiles, tubes and the like, prepared for use in structure	kg.	16%
7610 90 90	-- Other	kg.	16%

7611 00 00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	kg.	16%
7612	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR		
	THERMAL EQUIPMENT		
7612 10	- Collapsible tubular containers:		
7612 10 10	-- Plain	kg.	16%
7612 10 20	-- Lacquered	kg.	16%
7612 10 30	-- Printed	kg.	16%
7912 10 90	-- Other	kg.	16%
7612 90	- Other:		
7612 90 10	-- Plain	kg.	16%
7612 90 20	-- Lacquered	kg.	16%
7612 90 30	-- Printed	kg.	16%
7612 90 90	-- Other	kg.	16%

7613	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS		
7613 00	- Aluminium containers for compressed or liquefied gas:		
	-- Low pressure cylinders:		
7613 00 11	-- Plain	kg.	16%
7613 00 12	-- Lacquered	kg.	16%
7613 00 13	-- Printed	kg.	16%
7613 00 19	-- Other	kg.	16%
	-- --High pressure cylinders:		
7613 00 21	-- Plain	kg.	16%
7613 00 22	-- Lacquered	kg.	16%
7613 00 23	-- Printed	kg.	16%
7613 00 29	-- Other	kg.	16%
	-- Other:		
7613 00 91	-- Plain	kg.	16%
7613 00 92	-- Lacquered	kg.	16%
7613 00 93	-- Printed	kg.	16%
7613 00 99	-- Other	kg.	16%
7614	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED		
7614 10 00	- With steel core	kg.	16%
7614 90 00	- Other	kg.	16%
7615	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM		
	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		

7615 11 00	- Pot scourers and scouring or polishing pads, gloves and the like	kg.	16%
7615 19	- -Other:		
7615 19 10	-- Pressure cookers	kg.	16%
7615 19 20	-- Non-stick utensils	kg.	16%
7615 19 30	-- Solar collectors and parts thereof	kg.	16%
7615 19 40	-- Other table and kitchenware	kg.	16%
7615 19 90	-- Other	kg.	16%
7615 20	- Sanitary ware and parts thereof:		
7615 20 10	-- Sanitary ware of aluminium and aluminium alloys for indoor use	kg.	16%
7615 20 20	-- -Parts	kg.	16%
7615 20 90	-- Other	kg.	16%
7616	OTHER ARTICLES OF ALUMINIUM		
7616 10 00	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg.	16%
	- Other:		
7616 91 00	-- Cloth, grill, netting and fencing, of aluminium	kg.	16%
	Wire		
7616 99	- -Other:		
7616 99 10	-- Expanded metal of aluminium and aluminium alloys	kg.	16%
7616 99 20	-- Chains	kg.	16%
7616 99 30	-- Bobbins	kg.	16%
7616 99 90	-- Other	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.