

Customs Tariff Act 1975

Chapter 76 - Aluminium and Articles Thereof

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

NOTE

1. 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 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:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- 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 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 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)	1
Other elements(1) , each	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 Chapter Note 1(c), 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.

Tariff Item		Description of goods
(1)		(2)
7601		Unwrought aluminium
7601 10	-	Aluminium, not alloyed:
7601 10 10	---	Ingots
7601 10 20	---	Billets
7601 10 30	---	Wire bars
7601 10 40	---	Wire rods
7601 10 90	---	Other
7601 20	-	Aluminium alloys:
7601 20 10	---	Ingots
7601 20 20	---	Billets
7601 20 30	---	Wire bars
7601 20 40	---	Wire rods
7601 20 90	---	Other

7602		Aluminium waste and scrap
7602 00	-	Aluminium waste and scrap:
7602 00 10	---	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 covered by ISRI code word 'Tale';
		coated scrap covered by ISRI code word 'Talent';
		aluminium scrap radiators covered by ISRI code word 'Talk';
		E.C. aluminium nodules covered by ISRI code word 'Tall';
		new pure aluminium wire and cable covered by ISRI code word 'Talon';
		new mixed aluminium wire and cable covered by ISRI code word 'Tanri';
		Old pure aluminium wire and cable covered by ISRI code word 'Taste';
		old mixed aluminium wire and cable covered by ISRI code word 'Tassel';
		aluminium pistons covered by ISRI code word 'Tarry';
		segregated aluminium borings and turnings covered by ISRI code word 'Teens';
		mixed aluminium castings covered by ISRI code word 'Telic';
		mixed aluminium castings covered by ISRI code word 'Tense';
		wrecked airplane sheet aluminium covered by ISRI code word 'Tepid';
		new aluminium foil covered by ISRI code word 'Terse';
		old aluminium foil covered by ISRI code word 'Testy';
		aluminium grindings covered by ISRI code word 'Thigh';
		sweated aluminium covered by ISRI code word 'Throb';
		segregated new aluminium alloy clippings and solids covered by ISRI code word 'Tooth';
		mixed new aluminium alloy clippings and solids covered by ISRI code word 'Tough';
		segregated new aluminium castings, forgings and extrusions covered by ISRI code word 'Tread';
		aluminium auto castings covered by ISRI code word 'Trump';
		insulated aluminium wire scrap covered by ISRI code word 'Twang';

		aluminium airplane castings covered by ISRI code word 'Twist';
		fragmentizer aluminium scrap (from automobile shredder) covered by ISRI code word 'Twitch'
7602 00 90	---	Other waste and scrap
7603		Aluminium powders and flakes
7603 10	-	Powders of non-lamellar structure:
7603 10 10	---	Aluminium powder for thermit process
7603 10 90	---	Other
7603 20 00	-	Powders of lamellar structure; flakes
7604		Aluminium bars, rods and profiles
7604 10	-	Of aluminium, not alloyed:
7604 10 10	---	Wire rods
7604 10 20	---	Bars and rods, other than wire rods
	---	Profiles:
7604 10 31	----	Hollow
7604 10 39	----	Other
	-	Of aluminium alloys:
7604 21 00	--	Hollow profiles
7604 29	--	Other:
7604 29 10	---	Hard drawn bare aluminium conductors steel re-inforced (A.C.S.R.)
7604 29 20	---	Wire rods
7604 29 30	---	Bars and rods, other than wire rods
7604 29 90	---	Other
7605		Aluminium wire
	-	Of aluminium, not alloyed:
7605 11 00	--	Of which the maximum cross-sectional dimension exceeds 7 mm
7605 19	--	Other:
7605 19 10	---	Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm
	---	Other:
7605 19 91	----	Hard drawn bare-solid
7605 19 99	----	Other
	-	Of aluminium alloys :
7605 21 00	--	Of which the maximum cross-sectional dimension exceeds 7 mm
7605 29	--	Other:
7605 29 10	---	Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm
7605 29 90	---	Other
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
7606 11 90	---	Other
7606 12 00	--	Of aluminium alloys
	-	Other:
7606 91	--	Of aluminium, not alloyed:
7606 91 10	---	Circles
7606 91 20	---	Electrolytic plates or sheets
7606 91 90	---	Other
7606 92	--	Of aluminium alloys:
7606 92 10	---	Circles
7606 92 90	---	Other
7607		Aluminium foil (whether or not printed or backed with paper, paperboard, plastic 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
7607 11 90	---	Other
7607 19	--	Other:
7607 19 10	---	Ordinarily used for tea chest lining
	---	Other:
7607 19 91	----	Plain
7607 19 92	----	Embossed
7607 19 93	----	Perforated or cut-to-shape
7607 19 94	----	Coated
7607 19 95	----	Printed
7607 19 99	----	Other
7607 20	-	Backed:
7607 20 10	---	Ordinarily used for tea chest lining
7607 20 90	---	Other
7608		Aluminium and pipes
7608 10 00	-	Of aluminium, not alloyed
7608 20 00	-	Of aluminium alloys
7609 00 00		Aluminium tube or pipe fittings (For example, couplings, elbows, sleeves)
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
7610 90	-	Other:
7610 90 10	---	Structures

7610 90 20	---	Parts of structures, not elsewhere specified
7610 90 30	---	Aluminium plates , rods, profiles, tubes and the like, prepared for use in structures
7610 90 90	---	Other
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
7612		Aluminium casks, drums, cans, boxes and similar containers (including rigid and 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
7612 10 20	---	Lacquered
7612 10 30	---	Printed
7612 10 90	---	Other
7612 90	-	Other:
7612 90 10	---	Plain
7612 90 20	---	Lacquered
7612 90 30	---	Printed
7612 90 90	---	Other
7613		Aluminium containers for compressed or liquefied gas
7613 00	-	Aluminium containers for compressed or liquefied gas:
	---	Low pressure cylinders:
7613 00 11	----	Plain
7613 00 12	----	Lacquered
7613 00 23	----	Printed
7613 00 19	----	Other
	---	High pressure cylinders:
7613 00 21	----	Plain
7613 00 22	----	Lacquered
7613 00 13	----	Printed
7613 00 29	----	Other
	---	Other:
7613 00 91	----	Plain
7613 00 92	----	Lacquered
7613 00 93	----	Printed
7613 00 99	----	Other
7614		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated
7614 10 00	-	With steel core
7614 90 00	-	Other

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

1. Substituted By The Third Schedule of Finance Act, 2006 w.e.f. 18.04.2006.

2. Substituted by the Finance Act, 2007 for [1](#)[12.5%].

