

## Chapter 74

### Copper and articles thereof

#### Note.

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

#### (a) Refined copper

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % 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
<b>Ag</b> -Silver	0.25
<b>As</b> -Arsenic	0.5
<b>Cd</b> - Cadmium	1.3
<b>Cr</b> -Chromium	1.4
<b>Mg</b> -Magnesium	0.8
<b>Pb</b> -Lead	1.5
<b>S</b> -Sulphur	0.7
<b>Sn</b> -Tin	0.8
<b>Te</b> -Tellurium	0.8
<b>Zn</b> -Zinc	1
<b>Zr</b> -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 %.

#### (c) Master alloys

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, desulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

#### **(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 74.03.

#### **(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.

#### **(g) Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 74.03), 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 74.09 and 74.10 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.

**Subheading Note.**

1. 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 :

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)); and
- 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.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
74.01	7401.00.00	Copper mattes; cement copper (precipitated copper).	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
74.02	7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	kg							Free	Free		Free	Free	Free	15%	Ex	2%			
74.03		Refined copper and copper alloys, unwrought.																			
		- Refined copper :																			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	7403.11.00	-- Cathodes and sections of cathodes	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
	7403.12.00	-- Wire-bars	kg							Free	Free		Free	Free	Free	15%	Ex	2%			
	7403.13.00	-- Billets	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
	7403.19.00	-- Other	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Copper alloys :																			
	7403.21.00	-- Copper-zinc base alloys (brass)	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
	7403.22.00	-- Copper-tin base alloys (bronze)	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
	7403.29.00	-- Other copper alloys (other than master alloys of heading 74.05)	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>74.04</b>	<b>7404.00.00</b>	<b>Copper waste and scrap.</b>	kg	L						Free	Free		Free	Free	Free	15%	Ex	2%			
<b>74.05</b>	<b>7405.00.00</b>	<b>Master alloys of copper.</b>	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>74.06</b>		<b>Copper powders and flakes.</b>																			
	7406.10.00	- Powders of non-lamellar structure	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
	7406.20.00	- Powders of non-lamellar structure; flakes	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>74.07</b>		<b>Copper bars, rods and profiles.</b>																			
	7407.10.00	- Of refined copper	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Of copper alloys :																			
	7407.21.00	-- Of copper-zinc base alloys (brass)	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
	7407.29.00	-- Other	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>74.08</b>		<b>Copper wire.</b>																			
		- Of refined copper :																			
	7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
		Conductors in Insulated Cables and Cords	kg	S																	
	7408.19.00	-- Other	kg																		
		Conductors in Insulated Cables and Cords	kg	S										30%	15%	7.5%	2%				
		- Of copper alloys :																			
	7408.21.00	-- Of copper-zinc base alloys (brass)	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
	7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
	7408.29.00	-- Other	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>74.09</b>		<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>																		
		- Of refined copper :																		
	7409.11.00	-- In coils	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
	7409.19.00	-- Other	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Of copper-zinc base alloys (brass) :																		
	7409.21.00	-- In coils	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
	7409.29.00	-- Other	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Of copper-tin base alloys (bronze) :																		
	7409.31.00	-- In coils	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
	7409.39.00	-- Other	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
	7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
	7409.90.00	- Other, of copper alloys	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>74.10</b>		<b>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.</b>																		
		- Not backed :																		
	7410.11.00	-- Of refined copper	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
	7410.12.00	-- Of copper alloys	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Backed :																		
	7410.21.00	-- Of refined copper	kg						Free	Free		Free	Free	Free	15%	Ex	2%			
	7410.22.00	-- Of copper alloys	kg						Free	Free		Free	Free	Free	15%	Ex	2%			
<b>74.11</b>		<b>Copper tubes and pipes.</b>																		
		- Of refined copper	kg						Free	Free		Free	Free	Free	15%	2.5%	2%			
		- Of copper alloys :																		
	7411.21.00	-- Of copper-zinc base alloys (brass)	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
	7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg						Free	Free		Free	Free	Free	15%	Ex	2%			
	7411.29.00	-- Other	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>74.12</b>		<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>																		
	7412.10.00	- Of refined copper	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
	7412.20.00	- Of copper alloys	kg						Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>74.13</b>	7413.00.00	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>	kg											30%	Con	7.5%	2%			
<b>[74.14]</b>																				
<b>74.15</b>		<b>Nails, tacks, drawing pins, staples (other than those of heading 83.05) 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 (+).</b>																		
	7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	kg											30% or Rs.300/= per kg	15%	7.5%	2%			
		- Other articles, not threaded :																		
	7415.21.00	-- Washers (including spring washers)	kg											15% pr Rs.140/= per kg	15%	7.5%	2%			
	7415.29.00	-- Other	kg											15% pr Rs.140/= per kg	15%	7.5%	2%			
		- Other threaded articles :																		
	7415.33.00	-- Screws; bolts and nuts :																		
	7415.33.10	--- Screws for wood	kg											30% or Rs.300/= per kg	15%	7.5%	2%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	7415.33.90	---Other	kg											15% pr Rs.140/= per kg	15%	7.5%	2%				
	7415.39.00	-- Other	kg											15% pr Rs.140/= per kg	15%	7.5%	2%				
	<b>[74.16]</b>																				
	<b>[74.17]</b>																				
	<b>74.18</b>	<b>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.</b>																			
	7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like																			
	7418.10.10	---Pot scourers and scouring or polishing pads, gloves and the like	kg											30%	15%	7.5%	2%	15%			
	7418.10.20	---Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	kg						Free	Free		5%	5%	30%	15%	7.5%	2%	15%			
	7418.10.90	---Other	kg											30%	15%	7.5%	2%	15%			
	7418.20.00	- Sanitary ware and parts thereof	kg							Free				30%	15%	7.5%	2%	15%			
	<b>74.19</b>	<b>Other articles of copper (+).</b>																			
	7419.10.00	- Chain and parts thereof	kg											15%	15%	Ex	2%				
		- Other :																			
	7419.91.00	-- Cast, moulded, stamped or forged, but not further worked	kg											15%	15%	7.5%	2%				
	7419.99.00	-- Other :																			
	7419.99.10	---Electroplating anodes	kg							Free			Free	Free	15%	7.5%	2%				
	7419.99.20	---Endless bands for machinery	kg						Free	Free		Free	Free	Free	15%	Ex	2%				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	7419.99.30	--- Cloth (excluding endless bands for machinery), grill and netting, of copper wire; expanded metal of copper	kg							Free	Free		Free	Free	Free	15%	7.5%	2%			
	7419.99.40	--- Copper springs	kg							Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	7419.99.90	--- Other	kg								Free			5%	30%	15%	7.5%	2%	15%		