

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 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 76.01), 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 76.06 and 76.07 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.

Subheading 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 0.5 % 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 subheading 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.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Priv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
76.01		Unwrought aluminium.																		
	7601.10	- Aluminium, not alloyed		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	7601.20	- Aluminium alloys		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
76.02	7602.00	Aluminium waste and scrap.	L	kg					Free	Free		Free	Free	Free	15%	7.5%	2%	30%		
76.03		Aluminium powders and flakes.																		
	7603.10	- Powders of non-lamellar structure		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	7603.20	- Powders of lamellar structure; flakes		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
76.04		Aluminium bars, rods and profiles.																		
	7604.10	- Of aluminium, not alloyed		Kg									5%	30%	15%	7.5%	2%			
		- Of aluminium alloys :																		
	7604.21	-- Hollow profiles		kg									5%	30%	15%	7.5%	2%			
	7604.29	-- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%	5%		
76.05		Aluminium wire.																		
		- Of aluminium, not alloyed :																		
	7605.11	-- Of which the maximum cross-sectional dimension exceeds 7 mm		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	7605.19	-- Other		kg										30%	15%	7.5%	2%			
		- Of aluminium alloys :																		
	7605.21	-- Of which the maximum cross-sectional dimension exceeds 7 mm		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	7605.29	-- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			

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76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.																		
		- Rectangular (including square) :																		
	7606.11	-- Of aluminium, not alloyed		kg					Free	Free		Free		Free	15%	7.5%	2%			
	7606.12	-- Of aluminium alloys		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Other :																		
	7606.91	-- Of aluminium, not alloyed		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	7606.92	-- Of aluminium alloys		kg					Free	Free		Free		Free	15%	7.5%	2%			
76.07		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	--- Aluminium foil in rolls or reels of a width exceeding 75 cm		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	7607.11.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	7607.19	-- Other		kg										15%	15%	7.5%	2%			
	7607.20	- Backed :																		
	7607.20.10	--- Aluminium foil in rolls or reels backed with tissue paper of 25 g/m2 or less		kg										Free	15%	7.5%	2%	10%		
	7607.20.20	--- Aluminium foil backed with kraft paper or kraft paperboard, in rolls or reels of a width exceeding 75 cm.		kg										Free	15%	7.5%	2%	10%		
	7607.20.90	--- Other		kg										15%	15%	7.5%	2%			
76.08		Aluminium tubes and pipes.																		
		- Of aluminium, not alloyed		kg										30%	15%	7.5%	2%	5%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	7608.20	- Of aluminium alloys		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%	5%	
76.09	7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) 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	- Doors, windows and their frames and thresholds for doors		kg										30%	15%	7.5%	2%	10%	
	7610.90	- Other																	
	7610.90.10	--- Day lighting devices which capture sunlight, transfer and diffuse the light in a building interior												Free	15%	Ex	Ex	5%	
	7610.90.90	--- Other												30%	15%	7.5%	2%	10%	
76.11	7611.00	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					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
76.12		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.																	

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	7612.10	- Collapsible tubular containers		kg										15%	15%	7.5%	2%		
	7612.90	- Other :																	
	7612.90.10	--- Seamless cans for transport of milk		kg										Free	15%	7.5%	2%		
	7612.90.90	--- Other		kg										15%	15%	7.5%	2%		
76.13	7613.00	Aluminium containers for compressed or liquefied gas.		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
76.14		Stranded wire, cables, plaited bands and the like, of aluminium not electrically insulated.																	
	7614.10	- With steel core		kg										30%	15%	7.5%	2%		
	7614.90	- Other		kg										30%	15%	7.5%	2%		
76.15		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.																	
	7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like																	
	7615.10.10	--- Pot scourers and scouring or polishing pads, gloves and the like		kg					Free	Free		12.5%	5%	30%	15%	7.5%	2%	15%	
	7615.10.20	--- Pressure cookers and parts thereof		kg										30%	15%	7.5%	2%		
	7615.10.90	--- Other		kg										30%	15%	7.5%	2%	15%	
	7615.20	- Sanitary ware and parts thereof :																	
	7615.20.10	--- Sinks		kg										30%	15%	7.5%	2%	15%	
	7615.20.90	--- Other		kg										15%	15%	7.5%	2%		

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76.16		Other articles of aluminium.																	
	7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles		kg										15%	15%	7.5%	2%	5%	
		- Other :																	
	7616.91	-- Cloth, grill, netting and fencing, of aluminium wire :																	
	7616.91.10	--- Gauze cloth, grill and netting, reinforcing fabric of aluminium wire		kg										30%	15%	7.5%	2%	5%	
	7616.91.90	--- Other		kg										15%	15%	7.5%	2%	5%	
	7616.99	-- Other :																	
	7616.99.10	--- Callots		kg										Free	15%	7.5%	2%	5%	
	7616.99.20	--- Rubber coagulating pans		kg										30%	15%	7.5%	2%	5%	
	7616.99.30	--- Shoe lasts		kg										Free	15%	7.5%	2%	10%	
	7616.99.40	--- Expanded metal of aluminium		kg										30%	15%	7.5%	2%	5%	
	7616.99.50	--- Pirms		kg										Free	15%	7.5%	2%	10%	
	7616.99.60	--- Ferrules		kg										Free	15%	7.5%	2%	10%	
	7616.99.90	--- Other		kg										30%	15%	7.5%	2%	8%	