

## 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 descaling), 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 <sup>(1)</sup> , each	0.1 <sup>(2)</sup>
<sup>(1)</sup> Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.	
<sup>(2)</sup> 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 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	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>76.01</b>		<b>Unwrought aluminium.</b>																		
	7601.10.00	- Aluminium, not alloyed	kg					Free	Free		Free	Free	Free	Free	Free	8%	10%			
	7601.20.00	- Aluminium alloys	kg					Free	Free		Free	Free	Free	Free	Free	8%	10%			
<b>76.02</b>	7602.00.00	<b>Aluminium waste and scrap.</b>	kg	L				Free	Free		Free	Free	Free	Free	Free	8%	10%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>76.03</b>		<b>Aluminium powders and flakes.</b>																		
	7603.10.00	- Powders of non-lamellar structure	kg	L					Free	Free		Free	Free	Free	Free	8%	10%			
	7603.20.00	- Powders of lamellar structure; flakes	kg	L					Free	Free		Free	Free	Free	Free	8%	10%			
<b>76.04</b>		<b>Aluminium bars, rods and profiles.</b>																		
	7604.10.00	- Of aluminium, not alloyed	Kg										5%		15%	8%	10%	15%		
		- Of aluminium alloys :																		
	7604.21.00	-- Hollow profiles	kg										5%		15%	8%	10%	15%		
	7604.29.00	-- Other	kg					Free	Free			5%	4.5%		15%	8%	10%			
<b>76.05</b>		<b>Aluminium wire.</b>																		
		- Of aluminium, not alloyed :																		
	7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg					Free	Free			4%	1.5%	Free	Free	8%	10%			
	7605.19.00	-- Other	kg												15%	8%	10%	15%		
		- Of aluminium alloys :																		
	7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg					Free	Free			5%	4.5%		15%	8%	10%			
	7605.29.00	-- Other	kg					Free	Free			5%	4.5%		15%	8%	10%			
<b>76.06</b>		<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.</b>																		
		- Rectangular (including square) :																		
	7606.11.00	-- Of aluminium, not alloyed	kg					Free	Free			Free		Free	Free	8%	10%			
	7606.12.00	-- Of aluminium alloys	kg					Free	Free			Free	Free	Free	Free	8%	10%			
		- Other :																		
	7606.91.00	-- Of aluminium, not alloyed	kg					Free	Free			Free	Free	Free	Free	8%	10%			
	7606.92.00	-- Of aluminium alloys	kg					Free	Free			Free		Free	Free	8%	10%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>76.07</b>		<b>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 (+).</b>																		
		- 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	Free	Free	8%	10%			
	7607.11.90	--- Other	kg					Free	Free		5%	4.5%		15%	8%	10%				
	7607.19.00	-- Other	kg											15%	8%	10%				
	7607.20	- Backed :																		
	7607.20.10	--- Aluminium foil in rolls or reels backed with tissue paper of 25 g/m <sup>2</sup> or less	kg										Free	Free	8%	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	Free	8%	10%				
	7607.20.90	--- Other	kg											15%	8%	10%				
<b>76.08</b>		<b>Aluminium tubes and pipes.</b>																		
	7608.10.00	- Of aluminium, not alloyed	kg											15%	8%	10%	15%			
	7608.20.00	- Of aluminium alloys	kg					Free	Free		5%	4.5%		15%	8%	10%				
<b>76.09</b>	7609.00.00	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	kg					Free	Free		5%	4.5%		15%	8%	10%				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF						
<b>76.10</b>			<b>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</b>																
	7610.10.00	-	Doors, windows and their frames and thresholds for doors	kg										15% or Rs.150/= per kg	8%	10%	25% or Rs.250/= per kg		
	7610.90	-	Other :																
	7610.90.10	---	Day lighting devices which capture sunlight, transfer and defuse the light in a building interior	Kg									Free	Free	8%	Ex			
	7610.90.20	---	Equipment for scaffolding, shuttering, propping or pit-propping	Kg									Free	Free	8%	10%			
	7610.90.90	---	Other	Kg										15%	8%	10%	25%		
<b>76.11</b>	7611.00.00		<b>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.</b>	kg					Free	Free		5%	4.5%		10%	8%	10%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>76.12</b>		<b>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.</b>																		
	7612.10.00	- Collapsible tubular containers	kg											15%	8%	10%				
	7612.90	- Other :																		
	7612.90.10	--- Seamless cans for transport of milk	kg									Free	Free	Free	8%	10%				
	7612.90.20	--- Cans for filling beverages or foodstuff	kg											15%			10%			
	7612.90.90	--- Other	kg											15%	8%	10%				
<b>76.13</b>	7613.00.00	<b>Aluminium containers for compressed or liquefied gas.</b>	kg					Free	Free		Free	Free	Free	Free	8%	10%				
<b>76.14</b>		<b>Stranded wire, cables, plaited bands and the like, of aluminium not electrically insulated.</b>																		
	7614.10.00	- With steel core	kg											15%	8%	10%	15%			
	7614.90.00	- Other	kg											15%	8%	10%	15%			
<b>76.15</b>		<b>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.</b>																		
	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		5%	5%		15%	8%	10%	15%			
	7615.10.20	--- Pressure cookers and parts thereof	kg											15%	8%	10%	15%			
	7615.10.90	--- Other	kg											15%	8%	10%	30%			
		<i>Wrought Aluminium Utensils (Aluminium Tableware and kitchenware)</i>	kg	S																

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	7615.20	- Sanitary ware and parts thereof :																			
	7615.20.10	--- Sinks	kg												15%	8%	10%	15%			
	7615.20.90	--- Other	kg												15%	8%	10%				
<b>76.16</b>		<b>Other articles of aluminium.</b>																			
	7616.10.00	- 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%	8%	10%				
		- Other :																			
	7616.91.00	-- Cloth, grill, netting and fencing, of aluminium wire :																			
	7616.91.10	--- Gauze cloth, grill and netting, reinforcing fabric of aluminium wire	kg												15%	8%	10%	15%			
	7616.91.90	--- Other	kg												15%	8%	10%				
	7616.99.00	-- Other :																			
	7616.99.10	--- Callots	kg											Free	Free	8%	10%				
	7616.99.20	--- Rubber coagulating pans	kg												15%	8%	10%	15%			
	7616.99.30	--- Shoe lasts	kg											Free	Free	8%	10%				
	7616.99.40	--- Expanded metal of aluminium	kg												15%	8%	10%	15%			
	7616.99.50	--- Pims	kg											Free	Free	8%	10%				
	7616.99.60	--- Ferrules	kg											Free	Free	8%	10%				
	7616.99.90	--- Other	kg												15%	8%	10%	15%			