

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 ⁽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 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 |
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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 76.01 | | Unwrought aluminium. | | | | | | | | | | | | | | | | | | |
| | 7601.10.00 | - Aluminium, not alloyed | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 15% | 10% | | | |
| | 7601.20.00 | - Aluminium alloys | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 15% | 10% | | | |
| 76.02 | 7602.00.00 | Aluminium waste and scrap. | kg | L | | | | Free | Free | | Free | Free | Free | Free | Free | 15% | 10% | | | |

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|--------------|------------|--|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|-------------|-----|-----|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 76.03 | | Aluminium powders and flakes. | | | | | | | | | | | | | | | | | | |
| | 7603.10.00 | - Powders of non-lamellar structure | kg | L | | | | | Free | Free | | Free | Free | Free | Free | 15% | 10% | | | |
| | 7603.20.00 | - Powders of lamellar structure; flakes | kg | L | | | | | Free | Free | | Free | Free | Free | Free | 15% | 10% | | | |
| 76.04 | | Aluminium bars, rods and profiles. | | | | | | | | | | | | | | | | | | |
| | 7604.10.00 | - Of aluminium, not alloyed | Kg | TS | | | | | | | | | 5% | | 15% | 15% | 10% | 15% | | |
| | | - Of aluminium alloys : | | | | | | | | | | | | | | | | | | |
| | 7604.21.00 | -- Hollow profiles | kg | TS | | | | | | | | | 5% | | 15% | 15% | 10% | 15% | | |
| | 7604.29.00 | -- Other | kg | | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 10% | | | |
| 76.05 | | Aluminium wire. | | | | | | | | | | | | | | | | | | |
| | | - Of aluminium, not alloyed : | | | | | | | | | | | | | | | | | | |
| | 7605.11.00 | -- Of which the maximum cross-sectional dimension exceeds 7 mm | kg | TS | | | | | Free | Free | | 4% | 1.5% | Free | Free | 15% | 10% | | | |
| | 7605.19.00 | -- Other | kg | TS | | | | | | | | | | | 15% | 15% | 10% | 15% | | |
| | | - Of aluminium alloys : | | | | | | | | | | | | | | | | | | |
| | 7605.21.00 | -- Of which the maximum cross-sectional dimension exceeds 7 mm | kg | TS | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 10% | | | |
| | 7605.29.00 | -- Other | kg | TS | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 10% | | | |
| 76.06 | | Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm. | | | | | | | | | | | | | | | | | | |
| | | - Rectangular (including square) : | | | | | | | | | | | | | | | | | | |
| | 7606.11.00 | -- Of aluminium, not alloyed | kg | TS | | | | | Free | Free | | Free | | Free | Free | 15% | 10% | | | |
| | 7606.12.00 | -- Of aluminium alloys | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | 10% | | | |
| | | - Other : | | | | | | | | | | | | | | | | | | |
| | 7606.91.00 | -- Of aluminium, not alloyed | kg | TS | | | | | Free | Free | | Free | Free | Free | Free | 15% | 10% | | | |
| | 7606.92.00 | -- Of aluminium alloys | kg | | | | | | Free | Free | | Free | | Free | Free | 15% | 10% | | | |

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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 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 | Free | 15% | 10% | | | | |
| | 7607.11.90 | --- Other | kg | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 10% | | | | |
| | 7607.19.00 | -- Other | kg | | | | | | | | | | | 15% | 15% | 10% | | | | |
| | 7607.20 | - Backed : | | | | | | | | | | | | | | | | | | |
| | 7607.20.10 | --- Aluminium foil in rolls or reels backed with tissue paper of 25 g/m ² or less | kg | | | | | | | | | | Free | Free | 15% | 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 | 15% | 10% | | | | |
| | 7607.20.90 | --- Other | kg | | | | | | | | | | | 15% | 15% | 10% | | | | |
| 76.08 | | Aluminium tubes and pipes. | | | | | | | | | | | | | | | | | | |
| | 7608.10.00 | - Of aluminium, not alloyed | kg | TS | | | | | | | | | | 15% | 15% | 10% | 15% | | | |
| | 7608.20.00 | - Of aluminium alloys | kg | TS | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 10% | | | | |
| 76.09 | 7609.00.00 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). | kg | TS | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 10% | | | | |

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|--------------|------------|--|------|--------------|-------------------|----|----|----|------|------|----|----|------|------|------------------------------|-----|-----|------------------------------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 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 | | | | | | | | | | | | | | | | | | |
| | 7610.10.00 | - Doors, windows and their frames and thresholds for doors | kg | TS | | | | | | | | | | | 15% or Rs.150/= per kg | 15% | 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 | TS | | | | | | | | | Free | Free | 15% | Ex | | | | |
| | 7610.90.20 | --- Equipment for scaffolding, shuttering, propping or pit-propping | Kg | TS | | | | | | | | | Free | Free | 15% | 10% | | | | |
| | 7610.90.90 | --- Other | Kg | TS | | | | | | | | | | 15% | 15% | 10% | 25% | | | |
| 76.11 | 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 | | | | | | Free | Free | | 5% | 4.5% | | 10% | 15% | 10% | | | |

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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | |
| | 7612.10.00 | - Collapsible tubular containers | kg | | | | | | | | | | | | 15% | 15% | 10% | | | |
| | 7612.90 | - Other : | | | | | | | | | | | | | | | | | | |
| | 7612.90.10 | --- Seamless cans for transport of milk | kg | | | | | | | | | | Free | Free | 15% | 10% | | | | |
| | 7612.90.20 | --- Cans for filling beverages or foodstuff | kg | | | | | | | | | | | | 15% | | 10% | 10% | | |
| | 7612.90.90 | --- Other | kg | | | | | | | | | | | | 15% | 15% | 10% | | | |
| 76.13 | 7613.00.00 | Aluminium containers for compressed or liquefied gas. | kg | | | | | Free | Free | | Free | Free | Free | Free | 15% | 10% | | | | |
| 76.14 | | Stranded wire, cables, plaited bands and the like, of aluminium not electrically insulated. | | | | | | | | | | | | | | | | | | |
| | 7614.10.00 | - With steel core | kg | | | | | | | | | | | | 15% | 15% | 10% | 15% | | |
| | 7614.90.00 | - Other | kg | | | | | | | | | | | | 15% | 15% | 10% | 15% | | |
| 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 | | 5% | 5% | | | 15% | 15% | 10% | 15% | | |
| | 7615.10.20 | --- Pressure cookers and parts thereof | kg | | | | | | | | | | | | 15% | 15% | 10% | 15% | 25% | |
| | 7615.10.90 | --- Other | kg | | | | | | | | | | | | 15% | 15% | 10% | 30% | 25% | |
| | | <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% | 15% | 10% | 15% | | | |
| | 7615.20.90 | --- Other | kg | | | | | | | | | | | | 15% | 15% | 10% | | | | |
| 76.16 | | Other articles of aluminium. | | | | | | | | | | | | | | | | | | | |
| | 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% | 15% | 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% | 15% | 10% | 15% | | | |
| | 7616.91.90 | --- Other | kg | | | | | | | | | | | | 15% | 15% | 10% | | | | |
| | 7616.99.00 | -- Other : | | | | | | | | | | | | | | | | | | | |
| | 7616.99.10 | --- Callots | kg | | | | | | | | | | | Free | Free | 15% | 10% | | | | |
| | 7616.99.20 | --- Rubber coagulating pans | kg | | | | | | | | | | | | 15% | 15% | 10% | 15% | | | |
| | 7616.99.30 | --- Shoe lasts | kg | | | | | | | | | | | Free | Free | 15% | 10% | | | | |
| | 7616.99.40 | --- Expanded metal of aluminium | kg | | | | | | | | | | | | 15% | 15% | 10% | 15% | | | |
| | 7616.99.50 | --- Pims | kg | | | | | | | | | | | Free | Free | 15% | 10% | | | | |
| | 7616.99.60 | --- Ferrules | kg | | | | | | | | | | | Free | Free | 15% | 10% | | | | |
| | 7616.99.90 | --- Other | kg | | | | | | | | | | | | 15% | 15% | 10% | 15% | | | |