## Chapter 80 Tin and articles thereof

## Subheading Note.

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

## (a) Tin, not alloyed

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table :

TABLE - Other elements

|    | Element | Limiting content % by weight |
|----|---------|------------------------------|
|    |         |                              |
| Bi | Bismuth | 0.1                          |
| Cu | Copper  | 0.4                          |

## (b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1 %; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

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| HS Hdg  | HS Code |   | Description                        |      | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |      |      | Gen  |      |     |     | Excise |         | s    |         |
|---------|---------|---|------------------------------------|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|------|-----|-----|--------|---------|------|---------|
|         |         |   |                                    | Unit |              | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD   | SG   | Duty | VAT | PAL | Cess   | (S.P.D) | SSCL | L       |
|         |         |   |                                    |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      |         |
| 80.01   |         |   | Unwrought tin.                     |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      |         |
|         |         |   |                                    |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      |         |
|         | 8001.10 | - | Tin, not alloyed                   | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free | 18% | 10% |        |         | 2.5% |         |
|         | 8001.20 | - | Tin alloys                         | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free | 18% | Ex  |        |         | 2.5% |         |
|         |         |   |                                    |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      |         |
| 80.02   | 8002.00 |   | Tin waste and scrap.               | kg   | L            |                   |    |    |    | Free | Free |    | Free | Free | Free | Free | 18% | Ex  |        |         | 2.5% |         |
|         |         |   |                                    |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      |         |
| 80.03   | 8003.00 |   | Tin bars, rods, profiles and wire. | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free | 18% | Ex  |        |         | 2.5% |         |
|         |         |   |                                    |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      |         |
| [80.04] |         |   |                                    |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      |         |
|         |         |   |                                    |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      |         |
| [80.05] |         |   |                                    |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      |         |
|         |         |   |                                    |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      |         |
| [80.06] |         |   |                                    |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      |         |
|         |         |   |                                    |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      | $\perp$ |
| 80.07   | 8007.00 |   | Other articles of tin.             | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free | 18% | 10% |        |         | 2.5% |         |
|         |         |   |                                    |      |              |                   |    |    |    |      |      |    |      |      |      |      |     |     |        |         |      |         |