

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
Ag -Silver	0.25
As -Arsenic	0.5
Cd -Cadmium	1.3
Cr -Chromium	1.4
Mg -Magnesium	0.8
Pb -Lead	1.5
S -Sulphur	0.7
Sn -Tin	0.8
Te -Tellurium	0.8
Zn -Zinc	1
Zr -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.

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		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
74.01	7401.00		Copper mattes; cement copper (precipitated copper).	kg					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%		
74.02	7402.00		Unrefined copper; copper anodes for electropytic refining.	kg					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%		
74.03			Refined copper and copper alloys, unwrought.																				
		-	Refined copper :																				
	7403.11	--	Cathodes and sections of cathodes	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%		
	7403.12	--	Wire-bars	kg					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%		
	7403.13	--	Billets	kg					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%		
	7403.19	--	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%		
		-	Copper alloys :																				
	7403.21	--	Copper-zinc base alloys (brass)	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%		
	7403.22	--	Copper-tin base alloys (bronze)	kg					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%		
	7403.29	--	Other copper alloys (other than master alloys of heading 74.05)	kg					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%		
74.04	7404.00		Copper waste and scrap.	kg	L				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%		
74.05	7405.00		Master alloys of copper.	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%		
74.06			Copper powders and flakes.																				
	7406.10	-	Powders of non-lamellar structure	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%		
	7406.20	-	Powders of lamellar structure; flakes	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
74.07			Copper bars, rods and profiles.																				
	7407.10	-	Of refined copper	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Of copper alloys :																				
	7407.21	--	Of copper-zinc base alloys (brass)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7407.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
74.08			Copper wire.																				
		-	Of refined copper :																				
	7408.11	--	Of which the maximum cross-sectional dimension exceeds 6 mm <i>Conductors for insulated cables and codes</i>	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
				S																			
	7408.19	--	Other <i>Conductors for insulated cables and codes</i>	kg												20%	18%	Ex		10%		2.5%	
				S																			
		-	Of copper alloys :																				
	7408.21	--	Of copper-zinc base alloys (brass)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7408.22	--	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7408.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
74.09			Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.																				
		-	Of refined copper :																				
	7409.11	--	In coils	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7409.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Of copper-zinc base alloys (brass) :																				
	7409.21	--	In coils	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7409.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Of copper-tin base alloys (bronze) :																				
	7409.31	--	In coils	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7409.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7409.40	-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7409.90	-	Other, of copper alloys	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
74.10			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.																				
		-	Not backed :																				
	7410.11	--	Of refined copper	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	7410.12	--	Of copper alloys	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		-	Backed :																				
	7410.21	--	Of refined copper	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7410.22	--	Of copper alloys	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
74.11			Copper tubes and pipes.																				
	7411.10	-	Of refined copper	kg						Free	Free		Free	Free	Free	Free	18%	5%	2%			2.5%	
		-	Of copper alloys :																				
	7411.21	--	Of copper-zinc base alloys (brass)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7411.22	--	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7411.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
74.12			Copper tube or pipe fittings (for example, couplings, elbows, sleeves).																				
	7412.10	-	Of refined copper	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7412.20	-	Of copper alloys	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
74.13	7413.00		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	kg												20%	18%	10%		10%		2.5%	
[74.14]																							
74.15			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 (+).																				
	7415.10	-	Nails and tacks, drawing pins, staples and similar articles	kg												20% or Rs.440/= per kg	18%	Ex		10% or Rs.220/= per kg		2.5%	
		-	Other articles, not threaded :																				
	7415.21	--	Washers (including spring washers)	kg												20% pr Rs.310/= per kg	18%	10%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	7415.29	--	Other	kg											20% pr Rs.310/= per kg	18%	10%				2.5%		
		-	Other threaded articles :																				
	7415.33	--	Screws; bolts and nuts :																				
	7415.33.10	---	Screws for wood	kg											20% or Rs.440/= per kg	18%	10%		10% or Rs.220/= per kg		2.5%		
	7415.33.90	---	Other	kg											20% pr Rs.310/= per kg	18%	10%				2.5%		
	7415.39	--	Other	kg											20% pr Rs.310/= per kg	18%	10%				2.5%		
[74.16]																							
[74.17]																							
74.18			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.																				
	7418.10	-	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											20%	18%	Ex		20%		2.5%		
	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%	20%	18%	10%		20%		2.5%		
	7418.10.90	---	Other	kg											20%	18%	10%		20%		2.5%		
	7418.20	-	Sanitary ware and parts thereof	kg							Free				20%	18%	10%		20%		2.5%		
74.19			Other articles of copper(+).																				
	7419.20	-	Cast, moulded, stamped or forged, but not further worked	kg											20%	18%	Ex				2.5%		
	7419.80	-	Other :																				
	7419.80.10	---	Electroplating anodes	kg						Free			Free	Free	Free	18%	Ex				2.5%		
	7419.80.20	---	Endless bands for machinery	kg						Free	Free		Free	Free	Free	18%	Ex				2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	7419.80.30	---	Cloth (excluding endless bands for machinery), grill and netting, of copper wire; expanded metal of copper	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	7419.80.40	---	Copper springs	kg						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	7419.80.90	---	Other	kg							Free			5%		20%	18%	Ex		20%		2.5%	