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 % bu 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	HE Codo	Description		ICL/				Ρ	refere	ential	Duty				Gen	Gen	PAL		Coss	Excise	SSCI	S
HS Hag	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	Gen	SG	Cess	(S.P.D)	SSCL	L
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.																				

Sri Lanka Customs National Imports Tariff Guide - 2025

IS Code		Description	Unit	ICL/	ICL/ Preferential Duty											VAT	PAL			Excise		S
		Description		SLSI		AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	Gen	SG	Cess	(S.P.D)	SSCL	
-	-	Refined copper :																				
)3.11 ·		Cathodes and sections of cathodes	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
)3.12 ·		Wire-bars	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
)3.13 ·		Billets	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
)3.19 ·		Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
-	-	Copper alloys :																				
)3.21 ·		Copper-zinc base alloys (brass)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
)3.22 -		Copper-tin base alloys (bronze)	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
)3.29		Other copper alloys (other than master	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
)4.00		Copper waste and scrap.	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
)5.00		Master alloys of copper.	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
		Copper powders and flakes.																				
)6.10 ·	-	Powders of non-lamellar structure	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
)6.20 ·	-	Powders of lamellar structure; flakes	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	\square
	5.12 5.13 5.19 5.21 5.22 5.29 5.00 5.00	3.12 3.13 3.19 - - 3.21 3.22 3.29 3.00 5.00 5.10 -	8.11 Cathodes and sections of cathodes 8.12 Wire-bars 8.13 Billets 8.19 Other - Copper alloys : 8.21 Copper-zinc base alloys (brass) 8.22 Copper-tin base alloys (bronze) 8.29 Other copper alloys (other than master alloys of heading 74.05) 8.00 Copper waste and scrap. 6.00 Master alloys of copper. 6.00 Copper powders and flakes. 6.00 Powders of non-lamellar structure	8.11 Cathodes and sections of cathodes kg 8.12 Wire-bars kg 8.13 Billets kg 8.19 Other kg - Copper alloys : - - Copper-zinc base alloys (brass) kg 8.21 Copper-zinc base alloys (bronze) kg 8.22 Copper-tin base alloys (bronze) kg 8.29 Other copper alloys (other than master alloys of heading 74.05) kg 8.00 Copper waste and scrap. kg 6.00 Master alloys of copper. kg 6.00 Copper powders and flakes.	11 Cathodes and sections of cathodes kg 3.12 Wire-bars kg 3.13 Billets kg 3.19 Other kg - Copper alloys : - 3.21 Copper-zinc base alloys (brass) kg 3.22 Copper-tin base alloys (bronze) kg 3.29 Other copper alloys (other than master alloys of heading 74.05) kg 4.00 Copper waste and scrap. kg - 5.00 Master alloys of copper. kg - 6.00 Copper powders and flakes. - - 5.10 - Powders of non-lamellar structure kg	3.11 Cathodes and sections of cathodes kg 3.12 Wire-bars kg 3.13 Billets kg 3.19 Other kg - Copper alloys : - - 3.21 Copper-zinc base alloys (brass) kg 3.22 Copper-tin base alloys (bronze) kg 3.29 Other copper alloys (other than master alloys of heading 74.05) kg 4.00 Copper waste and scrap. kg - 5.00 Master alloys of copper. kg - 5.00 Master alloys of copper. kg - 5.10 - - - -	111 Cathodes and sections of cathodes kg	1.11Cathodes and sections of cathodeskgII3.12Wire-barskgII3.13BilletskgII3.13BilletskgII3.19OtherkgII-Copper alloys :III3.21Copper-zinc base alloys (brass)kgII3.22Copper-tin base alloys (bronze)kgII3.29Other copper alloys (other than master alloys of heading 74.05)kgII3.00Copper waste and scrap.kgIII3.00Master alloys of copper.kgIII3.00Copper powders and flakes.IIII3.10-Powders of non-lamellar structurekgIII	3.11 Cathodes and sections of cathodes kg Image: constraint of the section of cathodes kg Image: constraint of the section of cathodes 3.12 Wire-bars kg Image: constraint of the section of t	1.11Cathodes and sections of cathodeskgIIFree1.2Wire-barskgIIFree1.3BilletskgIIFree1.9OtherkgIIFree-Copper alloys :IIIFree-Copper-zinc base alloys (brass)kgIIFree2.2Copper-tin base alloys (bronze)kgIIFree2.2Copper-tin base alloys (bronze)kgIIFree2.9Other copper alloys (other than master alloys of heading 74.05)kgIII3.00Master alloys of copper.kgLIIII5.00Master alloys of copper.kgIIIII6.00Powders of non-lamellar structurekgIIIII6.10-Powders of non-lamellar structurekgIIIII	8.11 Cathodes and sections of cathodes kg Image: constraint of the section of the sectin of the section of the section of the section of the sectin of t	3.11 Cathodes and sections of cathodes kg Image: constraint of the section of the sectin of the section of the section of the section of the sectin of t	A.11Cathodes and sections of cathodeskgIIFreeFreeFreeFreeA.12Wire-barskgIIIFreeFreeFreeA.13BilletskgIIIFreeFreeFreeA.13BilletskgIIIFreeFreeFreeA.13OtherkgIIIFreeFreeFreeA.19OtherkgIIIIIICopper alloys :IIIIIIIICopper-zinc base alloys (brass)kgIIIIIIICopper-tin base alloys (bronze)kgIIIIIIIICopper-tin base alloys (other than master alloys of heading 74.05)kgIII <tdi< td=""><tdi< td=""><</tdi<></tdi<>	A.11Cathodes and sections of cathodeskgIFree </td <td>11 Cathodes and sections of cathodes kg Image: section of cathodes Free Free</td> <td>1.11 Cathodes and sections of cathodes kg Image: constraint of cathodes Free <t< td=""><td>1.11 Cathodes and sections of cathodes kg Image: constraint of the section of cathodes Free Free</td><td>1.11 Cathodes and sections of cathodes kg Image: constraint of the section of cathodes Free Free</td><td>1.11 Cathodes and sections of cathodes kg - 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			Description		ICL/	L/ Preferential Duty										Gen		PAL			Excise		S
HS Hdg	HS Code		Description	Unit	SLSI	ΑΡ	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	Gen	SG	Cess	(S.P.D)	SSCL	C L
74.07			Copper bars, rods and profiles.																				
	7407.10	_	Of refined copper	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	-
	7407.10	-	Of copper alloys :	Kg						TICC				TICC	TILLE	TICC	10 /0	10 /0	0 /0			2.370	-
	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	18%	10%	6%			2.5%	-
	107125																						
74.08			Copper wire.																				
																							_
	7400 11	-	Of refined copper :																			2 50/	<u>+</u> '
	7408.11		Of which the maximum cross-sectional dimension exceeds 6 mm <i>Conductors for insulated cables and</i>	kg	S	Free				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7408.19		<i>codes</i> Other																			2.5%	+
	/ 100.13		Conductors for insulated cables and codes	kg	S											20%	18%	Ex		10%		21370	
		-	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	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	7408.29		(nickel silver) Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	-
	7400.25			Kg						TICC			TICC	TICC	TILLE	TICC	10 /0	10 /0	0 /0			2.370	
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	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	18%	10%				2.5%	_
	7409.29		Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	_
	7400.21	-	Of copper-tin base alloys (bronze) :	l e a						Гира	Гира					Fuee	1.00/	1.00/	6%			2 50/	
	7409.31 7409.39		In coils Other	kg							Free Free		Free	Free		Free Free	18% 18%	10%				2.5% 2.5%	
	7409.39		Of copper-nickel base alloys (cupro-	kg						гіее	гее		Free	Free	Free	riee	10%	10%	0%			2.5%	-
	7409.40	-	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%	\square
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 :							_				_	$ _{-} $							0 - 6 :	4
	7410.11		Of refined copper	kg		ļ				Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	

	HE Codo		Description	11	ICL/				P	refere	ential	Duty	,			Gen	VAT	P	AL	6	Excise		S
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	Gen	SG	Cess	(S.P.D)	SSCL	C L
	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	18%	Ex				2.5%	┥
	7410.22		Of copper alloys	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	<u> </u>
74.11			Copper tubes and pipes.																				
																							\Box
	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).																				
													_		_								<u> </u>
	7412.10	-	Of refined copper	kg						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 :					 												ļ			<u> </u>
	7415.21		Washers (including spring washers)	kg												20% pr Rs.310/= per kg	18%	10%				2.5%	

74	HS Code 7415.29		Description	Unit	SLSI											Gen				Cess	Excise	SSCI	
7	415.29			Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	Gen	SG	6635	(S.P.D)	SSCL	C L
7	110.29		Other													20% pr							+
				kg												Rs.310/=	18%	10%				2.5%	
		-	Other threaded articles :																				\Box
/ _	415.33		Screws; bolts and nuts :													2004				100/			_
	415.33.10		Screws for wood	kg												20% or Rs.440/= per kg	18%	10%		10% or Rs.220/= per kg		2.5%	
74	415.33.90		Other	kg												20% pr Rs.310/= per kg	18%	10%				2.5%	
7	/415.39		Other	kg												20% pr Rs.310/= per kg	18%	10%				2.5%	
74.16]																							
74.17]																							┢
			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.																				
7	/418.10	-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like																				
7	418.10.10		Pot scourers and scouring or polishing pads, gloves and the like	kg												20%	18%	Ex		20%		2.5%	
7'	418.10.20		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%	
7	418.10.90		Other	kg												20%	18%	10%		20%		2.5%	
7 [,]	418.20	-	Sanitary ware and parts thereof	kg							Free					20%	18%	10%		20%		2.5%	F
74.19			Other articles of copper(+).																				
	419.20	-	Cast, moulded, stamped or forged, but not further worked	kg												20%	18%	Ex				2.5%	
	419.80	-	Other :																				
	419.80.10		Electroplating anodes	kg	<u> </u>	ļ					Free			Free		Free	18%	Ex		ļ		2.5%	╄
	7 <u>419.80.20</u> 7419.80.30		Endless bands for machinery Cloth (excluding endless bands for machinery), grill and netting, of copper wire; expanded metal of copper	kg kg							Free Free		Free Free	Free Free		Free Free	<u>18%</u> 18%	Ex Ex				2.5% 2.5%	
7	419.80.40		Copper springs	kg						Free	Free		5%	4.5%		20%	18%	Ex				2.5%	
	419.80.90		Other	kg							Free			5%		20%	18%	Ex		20%		2.5%	