

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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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 de-scaling), 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:

(i) of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.

(ii) 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.

Heading 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.

Sub-heading 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 %.

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(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 elements exceeds 1%.										
2.	Notwithstanding the provisions of Chapter Note 1(c), for the purposes of sub-heading 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.										
Note on Effective Duty <i>For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 211, 212, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].</i>											
Note on Countervailing Duty <i>CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.55.</i>											
7601	Unwrought aluminium										<i>Anti-Dumping Duty on Pre-sensitized positive offset aluminium plates falling under Chapter 37, 76 and 84; please see Ntfn 108/2007-Cus. dated 25.09.2007</i>
7601 10	- Aluminium, not alloyed:										
7601 10 10	--- Ingots	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	<i>Exemption: See Ntfn 27/2004-Cus. dated 23.01.2004</i>
7601 10 20	--- Billets	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7601 10 30	--- Wire-bars	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7601 10 40	--- Wire-rods	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7601 10 90	--- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7601 20	- Aluminium alloys:										<i>Exemption: See Ntfn 27/2004-Cus. dated 23.01.2004</i>
7601 20 10	--- Ingots	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7601 20 20	--- Billets	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7601 20 30	--- Wire-bars	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7601 20 40	--- Wire-rods	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7601 20 90	--- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7602	Aluminium waste and scrap										<i>Exemption: BCD on aluminium scrap is - Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.579; CVD: Aluminium waste and scrap used within the factory of production for the manufacture of unwrought aluminium plates and sheets - Nil by 3/2005-CE dated 24.02.05</i>
7602 00	- Aluminium waste and scrap:										
7602 00 10	--- ALUMINIUM SCRAP NAMELY THE FOLLOWING: Clean aluminium lithographic sheets covered by ISRI Code word Tablet New, Clean aluminium lithographic sheets covered by ISRI Code word Tabloid Mixed low copper aluminium clippings and solids covered by ISRI Code word Taboo Clean mixed old alloy sheet aluminium covered by ISRI Code word Taint/ Tabor New aluminium can stock covered by ISRI Code word Take Old can stock covered by ISRI Code word Talap	kg.	5.00	0.00	---	4	10	0.31	15.033	Free	

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7602 00 90	--- Other waste and scrap	kg.	5.00	0.00	---	4	10	0.31	15.033	Restricted	<i>Exemption: BCD on aluminium scrap is - Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.579</i>
7603	Aluminium powders and flakes										
7603 10	- Powders of non-lamellar structure										
7603 10 10	--- Aluminium powder for thermit process	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7603 10 90	--- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7603 20 00	- Powders of lamellar structure; Flakes	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7604	Aluminium bars, rods										
7604 10	- Of aluminium, not alloyed:										
7604 10 10	--- Wire rods	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7604 10 20	--- Bars and rods, other than wire rods profiles:	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7604 10 31	---- Hollow	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7604 10 39	---- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
	- Of aluminium alloys:										
7604 21 00	-- Hollow profiles	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7604 29	-- Other:										
7604 29 10	--- Hard drawn bare aluminium conductors steel re-inforced (ACSR)	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7604 29 20	--- Wire rods	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7604 29 30	--- Bars and rods, other than wire rods	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7604 29 90	--- Other profiles aluminium alloys	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7605	Aluminum wire										
	- Of aluminium, not alloyed:										
7605 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7605 19	-- Other:										
7605 19 10	--- Of which the maximum cross sectional dimension exceeds 6 mm but does not exceed 7 mm	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
	--- Other:										
7605 19 91	---- Hard drawn bare-solid	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7605 19 99	---- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
	- Of aluminium alloys:										
7605 21 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7605 29	-- Other:										
7605 29 10	--- Of which the maximum cross sectional dimension exceeds 6 mm but does not exceed 7 mm	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7605 29 90	--- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm										<i>Safeguard Duty: See Ntfn 71/2009-Cus. dated 19.06.2009</i>
	- Rectangular (including square):										
7606 11	-- Of aluminium, not alloyed:										
7606 11 10	--- Electrolytic plates or sheets	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7606 11 90	--- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7606 12 00	-- Of aluminium alloys	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
	- Other:										
7606 91	-- Of aluminium, not alloyed										
7606 91 10	--- Circles	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7606 91 20	--- Electrolytic plates or sheets	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7606 91 90	--- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7606 92	-- Of aluminium alloys										
7606 92 10	--- Circle	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7606 92 90	--- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7607	Aluminium foil (whether or to printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm										<i>Safeguard Duty: See Ntfn 71/2009-Cus. dated 19.06.2009</i>

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7612 10	- Collapsible tubular containers:										
7612 10 10	--- Plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7612 10 20	--- Lacquered	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7612 10 30	--- Printed	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7612 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7612 90	- Other:										
7612 90 10	--- Plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7612 90 20	--- Lacquered	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7612 90 30	--- Printed	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7612 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7613	Aluminium containers for compressed or liquefied gas										
7613 00	- Aluminium containers for compressed or liquefied gas:										
	--- Low Pressure Cylinders:										
7613 00 11	---- Plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7613 00 12	---- Lacquered	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7613 00 13	---- Printed	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7613 00 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- High Pressure Cylinders:										
7613 00 21	---- Plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7613 00 22	---- Lacquered	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7613 00 23	---- Printed	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7613 00 29	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
7613 00 91	---- Plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7613 00 92	---- Lacquered	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7613 00 93	---- Printed	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7613 00 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated										
7614 10 00	- With steel core	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7614 90 00	- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7615	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										<i>Exemption: CVD on all goods other than parts and pressure cookers is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
	- Table, kitchen or other household articles and parts thereof; Pot scourers and scouring or polishing pads, gloves and the like:										
7615 11 00	-- Pot scourers and scouring or polishing pads, gloves and the like	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7615 19	-- Other:										
7615 19 10	--- Pressure cookers	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	<i>CVD: 5% by Ntfn 5/2006-CE dated 01.03.2006</i>
7615 19 20	--- Non-stick utensils	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7615 19 30	--- Solar collectors and parts thereof	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7615 19 40	--- Other table and kitchenware	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7615 19 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7615 20	- Sanitary ware and parts thereof:										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
7615 20 10	--- Sanitary ware of aluminium and aluminium alloys for indoor use	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7615 20 20	--- Parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7615 20 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7616	Other articles of aluminium										
7616 10 00	- Nails, tacks, staples (Other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cot- ters, cotterpins, washers and similar articles:	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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	- Other:										
7616 91 00	-- Cloth, grill, netting and fencing, of aluminium wire	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7616 99	-- Other:										
7616 99 10	--- Expanded metal of aluminium and aluminium alloys	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7616 99 20	--- Chains	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7616 99 30	--- Bobbins	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7616 99 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.