

Section XV – Chapter 79

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 79

Zinc and Articles thereof

Note.

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 79.01), 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 79.05 applies, *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 Note.

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Zinc, not alloyed

Metal containing by weight at least 97.5% of zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powder. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

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Note on Effective Duty											
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, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].											
Note on Countervailing Duty											
CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.57.											
7901	Unwrought zinc										
	- Zinc, not alloyed:										
7901 11 00	-- Containing by weight 99.99% or more of zinc	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7901 12 00	-- Containing by weight less than 99.99% of zinc	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7901 20	- Zinc alloys:										
7901 20 10	--- Mozak or alloys of zinc and aluminium containing not less than 94% by weight of zinc	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7901 20 90	--- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7902	Zinc waste and scrap										
7902 00	- Zinc waste and scrap:										
7902 00 10	--- ZINC SCRAP NAMELY THE FOLLOWING: Old zinc die case scrap covered by ISRI Code word Saves New zinc die case scrap covered by ISRI Code word Scabs New plated zinc die cast scrap covered by ISRI Code word Scope Zinc die cast automotive grilles covered by ISRI Code word Scoot Old scrap zinc covered by ISRI Code word Score New zinc clippings covered by ISRI Code word Screen Zinc die cast slabs or pigs covered by ISRI Code word Scull Crushed clean sorted fragmentizers die cast scrap, as produced from automobile fragmentizers covered by ISRI Code word Scribe Hot dip galvanizers slab zinc dross (Batchprocess) covered by ISRI Code Scrub (minimum 92% zinc) - free of skimmings Continuous Line Galvanizing Slab Zinc Top Dross covered by ISRI Code Seal (minimum 90% zinc) - free of skimmings Continuous line galvanizing slab zinc bottom dross covered by ISRI Code Seam (minimum 92% zinc) - free of skimmings Prime Zinc die casts covered by ISRI Code Shelf (85% zinc) - free from corrosion or oxidation.	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7902 00 90	--- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Restricted	Imports as per licensing note 1 below.
7903	Zinc dust, powders and flakes										
7903 10 00	- Zinc dust	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7903 90 00	- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7904	Zinc bars, rods, profiles and wire										
7904 00	- Zinc bars, rods, profiles and wire:										
	--- Bars and rods:										
7904 00 11	---- Hollow bars	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7904 00 12	---- Rods, including wire rods	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7904 00 19	---- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
	--- Profiles:										
7904 00 21	---- Hollow	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	

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7904 00 22	---- Angles, shapes and sections	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7904 00 29	---- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7904 00 30	--- Wire	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7905	Zinc plates, sheets, strip and foil										
7905 00	- Zinc plates, sheets, strip and foil:										
7905 00 10	--- Calots	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7905 00 20	--- Plates	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7905 00 30	--- Sheets, strip and circles	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7905 00 40	--- Foil	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
7906	Omitted by Finance Act, 2006										
7907	Other articles of zinc										<i>Exemption: Effective duty on Zinc tubes, pipes and tubes or pipe fittings is 7.5% by Ntfn 21/02-Cus. dated 01.03.2002 Sl. No. 459-A</i>
7907 00	- Other articles of zinc:										
7907 00 10	--- Sanitary fixtures	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7907 00 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Import Licensing Notes

- (1) Import of the following kinds of zinc skimmings is permitted without a licence to units registered with Ministry of Environment and Forest, Government of India, on actual user basis upto the annual quantity limits indicated in the registration certificate:
- (i) Zinc skimmings containing zinc 65% and above, lead and cadmium less than 1.25% and 0.1% respectively.

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.