

CHAPTER 74
COPPER AND ARTICLES THEREOF

Notes.

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, de-sulphurising 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 28.48.

(d) 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.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) 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.

(f) 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.

In the case of heading 74.14, however, 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.

(g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 74.03), 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 :

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

Headings 74.09 and 74.10 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.

(h) 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 taken to be 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.

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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
74.01 7401.0000.00	Copper mattes; cement copper (precipitated copper) .		5	5		
74.02 7402.0000.00	Unrefined copper; copper anodes for electrolytic refining .		5	5		
74.03 7403.1100.00 7403.1200.00 7403.1300.00 7403.1900.00 7403.2100.00 7403.2200.00 7403.2900.00	Refined copper and copper alloys, unwrought Cathodes and sections of cathodes Copper Wirebars Copper Billets . Copperzinc base alloys (brass) Coppertin base alloys (bronze .05)		5 5 5 5 5 5 5	5 5 5 5 5 5 5		
74.04 7404.0000.00	Copper waste and scrap .		5	5		
74.05 7405.0000.00	Master alloys of copper .		5	5		
74.06 7406.1000.00 7406.2000.00	Copper powders and flakes Copper Powders of nonlamellar structure Copper Powders of lamellar structure; flakes		5 5	5 5		
74.07 7407.1000.00 7407.2100.00	Copper bars, rods and profiles bars, rods and profile Of refined copper bars, rods and profile Of copperzinc base alloys (brass)		5 5	5 5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
74.07	Copper bars, rods and profiles					
7407.2900.00	Copper bars, rods and profiles not specified		5	5		
74.08	Copper wire					
7408.1100.00	Copper wire of Refined copper of which the maximum crosssectional dimension exceeds 6 mm		5	5		
7408.1900.00	Copper wire of Refined copper not specified		5	5		
7408.2100.00	Copper wire of copperzinc base alloys (brass)		5	5		
7408.2200.00	Copper wire of coppernickel base alloys (cupronickel) or coppernickelzinc base alloys		5	5		
7408.2900.00	.		5	5		
74.09	Copper plates, sheets and strip, >5mm thick					
7409.1100.00	.., of a thickness >0.15 mm,of refined copper, In coils		10	5		
7409.1900.00	.., of a thickness >0.15 mm,of refined copper,not In coils		10	5		
7409.2100.00	In coils		10	5		
7409.2900.00	Copper plates, sheets and stripe, of a t Other		10	5		
7409.3100.00	.., of a thickness >0.15 mm, of copperzinc base alloys: In coils		10	5		
7409.3900.00	Copper plates, sheets and stripe, of a t Other		10	5		
7409.4000.00	Copper plates of coppernickel base alloys or coppernickelzinc base alloys		10	5		
7409.9000.00	Copper plates of other copper alloys		10	5		
74.10	Copper foil (incl. backed), =<0.15mm thick without backing					
7410.1100.00	Copper foil, Not backed of refined copper		10	5		
7410.1200.00	Copper foil, Not backed of copper alloys		10	5		
7410.2100.00	Copper foil, backed of refined copper		10	5		
7410.2200.00	Copper foil, backed of copper alloys		10	5		
74.11	Copper tubes and pipes					
7411.1000.00	Copper tubes and pipes of refined copper		20	5		
7411.2100.00	. copperzinc base alloys (brass)		20	5		
7411.2200.00	. coppernickel base alloys (cupronickel) or coppelni		20	5		
7411.2900.00	.		20	5		
74.12	Copper tube or pipe fittings					
7412.1000.00	...). Of refined copper		20	5		
7412.2000.00	. copper alloys		20	5		
74.13	Stranded wire, cables... of copper, not electrically insulated					
7413.0000.00	.		20	5	15	
74.15	Nails... wholly or partly of copper; copper screws					
7415.1000.00	Nails and tacks, drawing pins, staples and similar articles copper		20	5		
7415.2100.00	Washers (including spring washers)		20	5		
7415.2900.00	... of copper not specified		20	5		
7415.3300.00	Screws; bolts and nuts copper		20	5		
7415.3900.00	.		20	5		
74.18	Table, kitchen, household and sanitary articles... of copper					
7418.1000.00	Table, kitchen or other household articles and parts thereof of copper		20	5		
7418.2000.00	Sanitary ware and parts thereof of copper		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
74.19	Other articles of copper					
7419.1000.00	Chain and parts thereof copper		20	5		
7419.9100.00	Cast, moulded, stamped or forged, but not further worked copper		20	5		
7419.9910.00	Reservoirs, tanks and other containers copper		20	5		
7419.9920.00	Accessories for the transmission of electrical energy copper		20	5		
7419.9990.00	Other articles of copper Not specified or included in this heading		20	5		