

CHAPTER 76
ALUMINIUM AND ARTICLES THEREOF

Notes.

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 :

- 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 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.

Subheading 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 %.

(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 other elements exceeds 1 %.

2.-Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
76.01	Unwrought aluminium					
7601.1000.00	., not alloyed		0	5		
7601.2000.00	. alloys		0	5		
76.02	Aluminium waste and scrap					
7602.0000.00	.		0	5		
76.03	Aluminium powder and flakes					
7603.1000.00	Aluminium Powders of nonlamellar structure		5	5	30	
7603.2000.00	Aluminium Powders of lamellar structure; flakes		5	5		
76.04	Aluminium bars, rods and profiles					
7604.1000.00	bars, rods and profile Of aluminium, not alloyed		10	5		
7604.2100.00	Hollow profiles Of aluminium alloys :		10	5	25	
7604.2900.00	Other aluminium alloys not specified		10	5	25	
76.05	Aluminium wire					
7605.1100.00	Aluminium wire not alloyed Of which the maximum crosssectional dimension exceeds 7 mm		5	5		
7605.1900.00	Aluminium wire not alloyed, not specified		10	5		
7605.2100.00	Aluminium wire, alloyed Of which the maximum crosssectional dimension exceeds 7 mm		10	5		
7605.2900.00	.		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
76.06	Aluminium plates, sheets and strip, >0.2mm thick					
7606.1110.00	.. thickness> 0.2 mm, rectangular/square Corrugated		20	5	15	
7606.1190.00	.. Thick..> 0.2 mm, rectangular/square,not corrugated		5	5		
7606.1210.00	.. thickness> 0.2 mm, rectang/square Corrugated		20	5	15	
7606.1290.00	.. thickness> 0.2 mm, rectang/square,not corrugated		5	5		
7606.9110.00	.. thickness> 0.2 mm, rectang/square Corrugated		20	5	15	
7606.9191.00	., > 0.2 mm, rect/sq, Painted, coated or varnished		5	5	30	
7606.9199.00	Other		5	5		
7606.9210.00	., > 0.2 mm, rect/sq, Corrugated		20	5	15	
7606.9291.00	., > 0.2 mm, rect/sq, Painted, coated or varnished		5	5	30	
7606.9299.00	., > 0.2 mm, rect/sq, Plain not coated/painted		5	5	30	
76.07	Aluminium foil, (incl. backed) =<0.2mm thick without backing					
7607.1100.00	Aluminium foil, not backed, Rolled but not further worked		10	5		
7607.1910.00	Aluminium foil, not backed, Rolled, Printed		10	5		
7607.1990.00	Other Aluminium foil non backed Not specified or included in this subheading		10	5		
7607.2010.00	Aluminium foil backed, Rolled but not further worked Printed		5	5		
7607.2090.00	Other Aluminium foil backed Not specified or included in this subheading		10	5		
76.08	Aluminium tubes and pipes					
7608.1000.00	. Of aluminium, not alloyed		20	5		
7608.2000.00	. Of aluminium alloys		20	5		
76.09	Aluminium tube or pipe fittings					
7609.0000.00	.		20	5		
76.10	Aluminium structures and parts of structures; plates, rods... therefor					
7610.1000.00	Doors, windows and their frames and thresholds for doors		20	5		
7610.9000.00	.06)		20	5		
76.11	Aluminium reservoirs, tanks, etc, (excl. for gas) >=300 l					
7611.0000.00	..and similar cont, capacity exceeding 300 l, not fitted		20	5		
76.12	Aluminium casks, drums, cans, etc, (excl. for gas) <300 l					
7612.1000.00	Aluminium Collapsible tubular containers		5	5		
7612.9010.00	Aluminium Cans		10	5	20	
7612.9090.00	.		20	5		
76.13	Aluminium containers for compressed or liquefied gas					
7613.0000.00	.		20	5		
76.14	Stranded wire, cables... of aluminium, not electrically insulated					
7614.1000.00	Stranded wire, cables, plaited bands and the like, of aluminium With steel core		20	5		
7614.9010.00	Aluminium neutral conductors with lead waterproof casing		10	5		
7614.9090.00	.		20	5		
76.15	Table, kitchen, household and sanitary articles... of aluminium					
7615.1010.00	.		20	5		
7615.1090.00	.		20	5		
7615.2000.00	.		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
76.16	Other articles of aluminium					
7616.1000.00	.05), screws, ... and similar articles of alluminium		20	5		
7616.9100.00	Cloth, grill, netting and fencing, of aluminium wire		20	5		
7616.9910.00	Accessories for the transmission of electrical energy of alluminium		20	5		
7616.9990.00	Other article of aluminium NES		20	5		