

CHAPTER 75

Nickel 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 75.02), 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.

Heading 75.06 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.

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Nickel, not alloyed**

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Elements		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
	Other elements, each	0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.						
7501.1000	- Nickle mattes	8%	Free	15%	Free	kg	28421
7501.2000	- Nickle oxide sinters and other intermediate products of nickle metallurgy	8%	Free	15%	Free	kg	28422
75.02	Unwrought nickel						
7502.1000	- Nickle, not alloyed	8%	Free	15%	Free	kg	68311
7502.2000	- Nickle alloys	8%	Free	15%	Free	kg	68312

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7503.0000	Nickel waste and scrap.	8%	Free	15%	Free	kg	28822
7504.0000	Nickel powders and flakes.	8%	Free	15%	Free	kg	68323
75.05	Nickel bars, rods, profiles and Wire.						
	- Bars, rods and profiles:						
7505.1100	- - Of nickle, not alloyed	8%	Free	15%	Free	kg	68321
7505.1200	- - Of nickle alloys	8%	Free	15%	Free	kg	68321
	- Wire:						
7505.2100	- - Of nickle, not alloyed	8%	Free	15%	Free	kg	68321
7505.2200	- - Of nickle alloys	8%	Free	15%	Free	kg	68321
75.06	Nickel plates, sheets, strip and foil.						
7506.1000	- Of nickle, not alloyed	8%	Free	15%	Free	kg	68324
7506.2000	- - Of nickle alloys	8%	Free	15%	Free	kg	68324
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).						
	- Tubes and pipes:						
7507.1100	- - Of nickel, not alloyed	8%	Free	15%	Free	kg	68322
7507.1200	- - Of nickel alloys	8%	Free	15%	Free	kg	68322
7507.2000	- Tube or pipe fittings	8%	Free	15%	Free	kg	68322
75.08	Other articles of nickel.						
7508.1000	- Cloth, grill and netting, of nickel wire	8%	Free	15%	Free	kg	69975
	- Other						
7508.9010	---Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	8%	Free	15%	Free	kg	69975
7508.9090	---Other	8%	Free	15%	Free	kg	69975

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:

- 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

Elements	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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
76.01	Unwrought aluminium.						
7601.1000	- Aluminium, not alloyed	8%	Free	15%	Free	kg	68411
7601.2000	- Aluminium alloys	8%	Free	15%	Free	kg	68412
7602.0000	Aluminium waste and scrap.	8%	Free	15%	Free	kg	28823
76.03	Aluminium powders and flakes.						
7603.1000	- Powders of non-lamellar structure	8%	Free	15%	Free	kg	68425
7603.2000	- Powders of lamellar structure; flakes	8%	Free	15%	Free	kg	68425
76.04	Aluminium bars, rods and profiles.						
7604.1000	- Of aluminium, not alloyed	8%	Free	15%	Free	kg	68421
	- Of aluminium alloys:						
7604.2100	- - Hollow profiles	8%	Free	15%	Free	kg	68421
7604.2900	- - Other	8%	Free	15%	Free	kg	68421
76.05	Aluminium wire.						
	- Of aluminium, not alloyed :						
7605.1100	- - Of which the maximum cross-sectional dimension exceeds 7 mm	8%	Free	15%	Free	kg	68422
7605.1900	- - Other	8%	Free	15%	Free	kg	68422
	- Of aluminium alloys:						
7605.2100	- - Of which the maximum cross-sectional dimension exceeds 7 mm	8%	Free	15%	Free	kg	68422
7605.2900	- - Other	8%	Free	15%	Free	kg	68422
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.						
	- Rectangular (including square):						
7606.1100	- - Of aluminium, not alloyed	8%	Free	15%	Free	kg	68423
7606.1200	- - Of aluminium alloys	8%	Free	15%	Free	kg	68423
	- Other:						
7606.9100	- - Of aluminium, not alloyed	8%	Free	15%	Free	kg	68423
7606.9200	- - Of aluminium alloys	8%	Free	15%	Free	kg	68423

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.						
	- Not backed:						
7607.1100	- - Rolled but not further worked	8%	Free	15%	Free	kg	68424
7607.1900	- - Other	8%	Free	15%	Free	kg	68424
7607.2000	- Backed	8%	Free	15%	Free	kg	68424
76.08	Aluminium tubes and pipes.						
7608.1000	- Of aluminium, not alloyed	8%	Free	15%	Free	kg	68426
7608.2000	- Of aluminium alloys	8%	Free	15%	Free	kg	68426
7609.0000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	8%	Free	15%	Free	kg	68427
76.10	Aluminium structures (excluding prefabricated buildings of 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.						
	- Doors, windows and their frames and thresholds for doors:						
7610.1010	- - - Louvre type windows and their frames	8%	Free	15%	Free	kg	69121
7610.1090	- - - Other	8%	Free	15%	Free	kg	69121
7610.9000	- Other	8%	Free	15%	Free	kg	69129
7611.0000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8%	Free	15%	Free	kg	69212

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.						
7612.1000	- Collapsible tubular containers	8%	Free	15%	Free	-	69242
7612.9000	- Other	8%	Free	15%	Free	-	69242
7613.0000	Aluminium containers for compressed or liquefied gas.	8%	Free	15%	Free	-	69244
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.						
7614.1000	- With steel core	8%	Free	15%	Free	kg	69313
7614.9000	- Other	8%	Free	15%	Free	kg	69313
76.15	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.						
	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like						
7615.1010	---Articles of kitchenware including Bombay pots	8%	Free	15%	Free	kg	69743
761.1020	---Pot scourers and scouring or polishing pads , gloves and the like	8%	Free	15%	Free	kg	69743
761.1090	---Other	8%	Free	15%	Free	kg	69743
7615.2000	- Sanitary ware and parts thereof	8%	Free	15%	Free	-	69753
76.16	Other articles of aluminium.						
7616.1000	- Nails, tacks, staples (other than those of 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	8%	Free	15%	Free	-	69440
	- Other:						
7616.9100	- - Cloth, grill, netting and fencing, of aluminium wire	8%	Free	15%	Free	-	69979

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	--Other:						
7616.9910	---Gauze, reinforcing fabric and similar materials of aluminium wire	20%	Free	15%	Free	-	69979
7616.9920	---Chain mesh-handbags, purses, wallets and similar articles	20%	Free	15%	Free	-	69979
7616.9990	---Other	20%	Free	15%	Free	-	69979

CHAPTER 77

(Reserved for possible future use in the Harmonized System)

CHAPTER 78

Lead 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 78.01), 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.

Heading 78.04 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.

Subheading Note.

1.- In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Elements		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
78.01	Unwrought lead.						
7801.1000	- Refined lead	8%	Free	15%	Free	kg	68512
	- Other :						
7801.9100	- - Containing by weight antimony as the principal other element	8%	Free	15%	Free	kg	68511
7801.9900	- - Other	8%	Free	15%	Free	kg	68511
7802.0000	Lead waste and scrap	8%	Free	15%	Free	kg	28824
[78.03]							
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.						
	- Plates, sheets, strip and foil:						
7804.1100	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	8%	Free	15%	Free	kg	68520
7804.1900	- - Other	8%	Free	15%	Free	kg	68520
7804.2000	- Powders and flakes	8%	Free	15%	Free	kg	68520
[78.05]							
7806.0000	Other articles of lead	8%	Free	15%	Free	kg	69976

CHAPTER 79

Zinc 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 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:

- 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.

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.

Subheading Note.

1.- 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 powders. 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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
79.01	Unwrought zinc.						
	- Zinc, not alloyed:						
7901.1100	- - Containing by weight 99.99 % or more of zinc	8%	Free	15%	Free	kg	68611
7901.1200	- - Containing by weight less than 99.99 % of zinc	8%	Free	15%	Free	kg	68611
7901.2000	- Zinc alloys	8%	Free	15%	Free	kg	68612
7902.0000	Zinc waste and scrap	8%	Free	15%	Free	kg	28825
79.03	Zinc dust, powders and flakes.						
7903.1000	- Zinc dust	8%	Free	15%	Free	kg	68633
7903.9000	- Other	8%	Free	15%	Free	kg	68633
7904.0000	Zinc bars, rods, profiles and wire	8%	Free	15%	Free	kg	68631
7905.0000	Zinc plates, sheets, strip and foil	8%	Free	15%	Free	kg	68632
[79.06]							
	Other articles of zinc.						
7907.0010	- - - Fabricated building components (for example, gutters, roof capping, skylight frames and similar goods)	8%	Free	15%	Free	kg	69977
7907.0090	- - - Other	8%	Free	15%	Free	kg	69977

CHAPTER 80

Tin 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 80.01), 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.

(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 Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Tin, not alloyed**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other elements

Elements	Limiting content % by weight
Bi Cu	Bismuth Copper 0.1 0.4

(b) **Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1%; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
80.01	Unwrought tin.						
8001.1000	- Tin, not alloyed	8%	Free	15%	Free	kg	68711
8001.2000	- Tin alloys	8%	Free	15%	Free	kg	68712
8002.0000	Tin waste and scrap.	8%	Free	15%	Free	kg	28826
8003.0000	Tin bars, rods, profiles and wire.	8%	Free	15%	Free	kg	68720
[80.04]							
[80.05]							
[80.06]							
	Other articles of tin.						
8007.0010	--- Table, kitchen or other household articles of pewter	8%	Free	15%	Free	kg	69978
8007.0090	--- Other	8%	Free	15%	Free	kg	69978