

## CHAPTER 74

*Copper and articles thereof*

## NOTE :

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

*(a) Refined copper*

Metal containing at least 99.85 per cent. by weight of copper; or

Metal containing at least 97.5 per cent. 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	1.0
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 per cent.

*(c) Master alloys*

Alloys containing with other elements more than 10 per cent by weight, of copper not usefully malleable and commonly used as an additive in the manufacture of other alloys or as deoxidants, de-sulphuring agents or for similar uses in the metallurgy of non-ferrous metals.

However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorous falls in heading 2853.

*(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 7403.

*(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.

*(g) Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 7403), 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 a 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.

Headings 7409 and 7410 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.

**SUB-HEADING NOTE :**

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:

- (i) zinc predominates by weight over each of such other elements;
- (ii) any nickel content by weight is less than 5%. [*see* copper-nickel-zinc alloys (nickel silvers)]; and
- (iii) 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.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
7401	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)			

(1)	(2)	(3)	(4)	(5)
7401 00	- Copper mattes; Cement copper (precipitated copper):			
7401 00 10	--- Copper mattes	Kg.	5%	-
7401 00 90	--- Cement copper (precipitated copper)	kg.	5%	-
<b>7402</b>	<b>UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING</b>			
7402 00	- <i>Unrefined copper; copper anodes for electrolytic refining :</i>			
7402 00 10	--- Blister copper	kg.	5%	-
7402 00 90	--- Other	kg.	5%	-
<b>7403</b>	<b>REFINED COPPER AND COPPER ALLOYS, UNWROUGHT</b>			
	- <i>Refined copper :</i>			
7403 11 00	-- Cathodes and sections of cathodes	kg.	5%	-
7403 12 00	-- Wire-bars	kg.	5%	-
7403 13 00	-- Billets	kg.	5%	-
7403 19 00	-- Other	kg.	5%	-
	- <i>Copper alloys :</i>			
7403 21 00	-- Copper-zinc base alloys (brass)	kg.	5%	-
7403 22	-- <i>Copper-tin base alloys (bronze) :</i>			
7403 22 10	--- Phosphor bronze	kg.	5%	-
7403 22 90	--- Other	kg.	5%	-
7403 29 00	-- Other copper alloys (other than master alloys of heading 7405)	kg.	5%	-
<b>7404</b>	<b>COPPER WASTE AND SCRAP</b>			
7404 00	- <i>Copper waste and scrap:</i>			
	--- <i>Of copper :</i>			
7404 00 11	---- Empty or discharged cartridges of all bores and sizes	kg.	5%	-
7404 00 12	---- Copper scrap, namely the following : copper wire scrap covered by ISRI code words Barley, Berry and Birch; heavy copper scrap covered by ISRI code word Candy;unalloyed copper scrap covered by ISRI code word Cliff; copper wire nodules scrap covered by ISRI code words Clove, Cobra and Cocoa; light copper scrap covered by ISRI Code word Dream; muntz metal tubes covered by ISRI code word Palms; Miscellaneous copper-containing skimming, grindings, ashes, irony brass and copper, residues and slags covered by ISRI code word 'Drove'	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
	Copper wire scrap with various types of insulation covered by ISRI code word 'Druid'			
7404 00 19	---- Other	kg.	5%	-
	--- <i>Of copper alloys :</i>			
7404 00 21	---- Empty or discharged cartridges of all bores and sizes, including the following: clean fired 70/30 brass shells free of bullets, iron and any other foreign material covered by ISRI code word 'Lake'; clean muffled (popped) 70/30 brass shells free of bullets, iron and any other foreign material covered by ISRI code word 'Lamb'	kg.	5%	-
7404 00 22	---- Brass scrap, namely the following : refinery brass scrap covered by ISRI code word Drink; composition of red brass scrap covered by ISRI code word Ebony; red brass composition turnings scrap covered by ISRI code word Enerv; genuine babbit-lined brass bushings scrap covered by ISRI code word Elder; machinery or hard brass solids scrap covered by ISRI code word Engel; machinery or hand brass solids scrap covered by ISRI code word Erin; cocks and faucets scrap covered by ISRI code word Grape; yellow brass scrap covered by ISRI code word Honey; yellow brass castings covered by ISRI code word Ivory; new brass clippings covered by ISRI code word Label; yellow brass primer covered by ISRI code word Lark; brass pipe covered by ISRI code word Melon; yellow brass rod turnings covered by ISRI code word Night; new yellow brass rod ends covered by ISRI code word Noble; yellow brass turnings covered by ISRI code word Nomad; mixed unsweated auto radiators covered by ISRI code word Ocean; a dmiralty brass condenser tubes covered by ISRI code word Pales; aluminium brass condenser tubes covered by ISRI code word Pallu;	kg.	5%	-
7404 00 23	---- Nickel silver scrap namely the following: mixed new nickel silver clippings covered by ISRI code word 'Maize'; new nickel silver clippings covered by ISRI code word 'Major'; new segregated nickel silver clippings covered by ISRI code word 'Malar'; old nickel silver clippings	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
	covered by ISRI code word 'Malic'; nickel silver castings covered by ISRI code word 'Naggy'; nickel silver turnings covered by ISRI code word 'Niece'			
7404 00 24	---- Bronze scrap, including the following:manganese bronze solids covered ISRI code word 'Parch'; High lead bronze solids and borings covered by ISRI code word 'Elias'	kg.	5%	-
7404 00 25	---- Copper nickel scrap, including the following: new cupro nickel clips and solids covered by ISRI code word 'Dandy'; cupro nickel solids covered by ISRI code word 'Daunt'; soldered cupro-nickel solids covered by ISRI code word 'Delta'; cupro nickel spinings, turnings, borings covered by ISRI code word 'Decoy';	kg.	5%	-
7404 00 29	---- Other	kg.	5%	-
<b>7405 00 00</b>	<b>MASTER ALLOYS OF COPPER</b>	kg.	5%	-
<b>7406</b>	<b>COPPER POWDERS AND FLAKES</b>			
7406 10 00	- Powders of non-lamellar structure	kg.	5%	-
7406 20 00	- Powders of lamellar structure; flakes	kg.	5%	-
<b>7407</b>	<b>COPPER BARS, RODS AND PROFILES</b>			
7407 10	- <i>Of refined copper :</i>			
7407 10 10	--- Electrolytic copper rods or black copper rods	kg.	5%	-
7407 10 20	--- Other copper rods	kg.	5%	-
7407 10 30	--- Copper bars (excluding hollow bars)	kg.	5%	-
7407 10 40	--- Hollow bars of copper	kg.	5%	-
	--- <i>Profiles :</i>			
7407 10 51	---- Hollow profiles	kg.	5%	-
7407 10 59	---- Other	kg.	5%	-
7407 10 90	--- Other	kg.	5%	-
	- <i>Of copper alloys :</i>			
7407 21	-- <i>Of copper-zinc base alloys (brass) :</i>			
7407 21 10	--- Bars	kg.	5%	-
7407 21 20	--- Rods	kg.	5%	-
7407 21 30	--- Hollow bars	kg.	5%	-
7407 21 90	--- Other	kg.	5%	-
7407 29	-- <i>Other :</i>			
7407 29 10	--- Rods of bronze and similar alloys	kg.	5%	-
	--- <i>Profiles :</i>			
7407 29 21	---- Hollow	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
7407 29 29	---- Other	kg.	5%	-
7407 29 90	--- Other	kg.	5%	-
<b>7408</b>	<b>COPPER WIRE</b>			
	- <i>Of refined copper :</i>			
7408 11	-- <i>Of which the maximum cross-sectional dimension exceeds 6 mm :</i>			
7408 11 10	--- Copper weld wire	kg.	5%	-
7408 11 90	--- Other	kg.	5%	-
7408 19	-- <i>Other :</i>			
7408 19 10	--- Copper weld wire	kg.	5%	-
7408 19 20	--- Welding wire	kg.	5%	-
7408 19 90	--- Other	kg.	5%	-
	- <i>Of copper alloys :</i>			
7408 21	-- <i>Of copper-zinc base alloys (brass) :</i>			
7408 21 10	--- Of which the maximum cross-sectional dimension exceeds 6 mm	kg.	5%	-
7408 21 90	--- Other	kg.	5%	-
7408 22	-- <i>Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) :</i>			
7408 22 10	--- Silver plated flattened wire of copper (lametta)	kg.	5%	-
7408 22 20	--- Other of which the maximum cross-sectional dimension exceeds 6 mm	kg.	5%	-
7408 22 90	--- Other	kg.	5%	-
7408 29	-- <i>Other :</i>			
7408 29 10	--- Wire of bronze and similar alloys	kg.	5%	-
7408 29 90	--- Other	kg.	5%	-
<b>7409</b>	<b>COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.12.5 MM</b>			
	- <i>Of refined copper :</i>			
7409 11 00	-- In coils	kg.	5%	-
7409 19 00	-- Other	kg.	5%	-
	- <i>Of copper-zinc base alloys (brass) :</i>			
7409 21 00	-- In coils	kg.	5%	-
7409 29 00	-- Other	kg.	5%	-
	- <i>Of copper-tin base alloys (bronze) :</i>			
7409 31 00	-- In coils	kg.	5%	-
7409 39 00	-- Other	kg.	5%	-
7409 40 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg.	5%	-
7409 90 00	- Of other copper alloys	kg.	5%	-
<b>7410</b>	<b>COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED)</b>			

(1)	(2)	(3)	(4)	(5)
	<b>WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.12.5 MM</b>			
	- <i>Not backed :</i>			
7410 11 00	-- Of refined copper	kg.	5%	-
7410 12 00	-- Of copper alloys	kg.	5%	-
	- <i>Backed :</i>			
7410 21 00	-- Of refined copper	kg.	5%	-
7410 22 00	-- Of copper alloys	kg.	5%	-
<b>7411</b>	<b>COPPER TUBES AND PIPES</b>			
7411 10 00	- Of refined copper	kg.	10%	-
	- <i>Of copper alloys :</i>			
7411 21 00	-- Of copper-zinc base alloys (brass)	kg.	10%	-
7411 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg.	10%	-
7411 29 00	-- Other	kg.	10%	-
<b>7412</b>	<b>COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)</b>			
7412 10 00	- Of refined copper	kg.	10%	-
7412 20	- <i>Of copper alloys :</i>			
	--- <i>Brass :</i>			
7412 20 11	---- Tube-well strainer	kg.	10%	-
7412 20 12	---- Hose connectors	kg.	10%	-
7412 20 19	---- Other	kg.	10%	-
7412 20 90	--- Fittings of bronze or other alloys of copper	kg.	10%	-
<b>7413 00 00</b>	<b>STRANDED WIRE, CABLES, PLATED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED</b>	kg.	10%	-
<b>7414</b>	<b>OMITTED</b>			
<b>7415</b>	<b>NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER</b>			
7415 10 00	- Nails and tacks, drawing pins, staples and similar articles	kg.	10%	-
	- <i>Other articles, not threaded :</i>			
7415 21 00	-- Washers (including spring washers)	kg.	10%	-
7415 29 00	-- Other	kg.	10%	-



(1)	(2)	(3)	(4)	(5)
	- <i>Other threaded articles :</i>			
7415 33	-- <i>Screws; bolts and nuts :</i>			
7415 33 10	--- Screws for wood	kg.	10%	-
7415 33 90	--- Other	kg.	10%	-
7415 39	-- <i>Other :</i>			
7415 39 10	--- Rivets (excluding tubular or bifurcated)	kg.	10%	-
7415 39 90	--- Other	kg.	10%	-
<b>7417</b>	<b>OMITTED</b>			
<b>7418</b>	<b>TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER</b>			
7418 10	- <i>Table, kitchen or other household articles and parts thereof; Pot scourers and scouring or polishing pads, gloves and the like:</i>			
7418 10 10	--- Pot scourers and scouring or polishing pads, gloves and the like	kg.	20%	-
	--- Utensils:			
7418 10 21	---- Of Brass	kg.	20%	-
7418 10 22	---- Of Copper	kg.	20%	-
7418 10 23	---- Of other copper alloys	kg.	20%	-
7418 10 24	---- E.P.N.S. Ware	kg.	20%	-
	--- Other:			
7418 10 31	---- Of E.P.N.S	kg.	20%	-
7418 10 39	---- Other	kg.	20%	-
7418 10 90	--- Parts	kg.	20%	-
7418 20	- <i>Sanitary ware and parts thereof :</i>			
7418 20 10	--- Sanitary ware	kg.	10%	-
7418 20 20	--- Parts of sanitary ware	kg.	10%	-
<b>7419</b>	<b>OTHER ARTICLES OF COPPER</b>			
7419 10	- <i>Chain and parts thereof :</i>			
7419 10 10	--- Chain	kg.	10%	-
	--- <i>Parts :</i>			
7419 10 21	---- Of copper chains	kg.	10%	-
7419 10 29	---- Other	kg.	10%	-
	- <i>Other :</i>			
7419 91 00	-- Cast, moulded, stamped or forged, but not further worked	kg.	10%	-

(1)	(2)	(3)	(4)	(5)
7419 99	-- <i>Other :</i>			
7419 99 10	--- Reservoirs, tanks, vats and similar containers of a capacity above 300 l	kg.	10%	-
7419 99 20	--- Articles of copper alloys electro-plated with nickel-silver	kg.	10%	-
7419 99 30	--- Articles of brass	kg.	10%	-
7419 99 40	--- Copper worked articles	kg.	10%	-
7419 99 90	--- Other articles of copper	kg.	10%	-

### EXEMPTION NOTIFICATIONS

#### Exemption to copper cathodes, wire bars and wire rods.

[Notfn. No. 24/01-Cus. dt. 1.3.2001]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (6) of section 3 and sub-section (1) of section 3A of the Customs Tariff Act, 1975 ( 51 of 1975) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 127/2000-Customs, dated the 5th October, 2000, published in the Gazette of India vide number G.S.R. 771 (E), dated the 5th October, 2000, except as respects things done or omitted to be done before such superession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts copper cathodes, wire bars and wire rods falling under Chapter 74 of the First Schedule to the said Customs Tariff Act and produced out of copper reverts, the said copper reverts having been exported out of India for toll smelting or toll processing, when imported into India,-

(a) from so much of duty of customs leviable thereon which is specified in the said First Schedule,  
 (b) from so much of additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, and

(c) from so much of special additional duty leviable thereon under sub-section (1) of section 3A of the said Customs Tariff Act,

as is in excess of the duties which would be leviable if the value of the said goods were equal to the aggregate of –

- (1) the toll smelting or toll processing costs, as the case may be, that is to say, -
  - (i) labour charges,
  - (ii) cost of material (other than the cost of the goods exported out of India) used in such toll smelting or toll processing, and
  - (iii) any other charges which are payable in connection with the toll smelting or toll processing abroad; and
- (2) the insurance and freight charges both ways,

subject to the following conditions, namely :-

(I) the copper cathodes, wire bars or wire rods, as the case may be, are imported within one year of the date of export of copper reverts out of India; and

(II) sufficient evidence is shown that the copper cathodes, wire bars or wire rods, as the case may be, which are imported, have in fact been obtained out of toll smelting or toll processing of the copper reverts exported out of India.

