76.02 - Aluminium waste and scrap.

The provisions concerning waste and scrap in the Explanatory Note to heading 72.04 apply, mutatis mutandis, to this heading.

Aluminium waste and scrap is an important source of raw material for the aluminium industry. It is also used as a de-oxidising or de-carburising agent in metallurgy.

The heading does not cover:

- (a) Slag, dross, etc., from the manufacture of iron or steel containing recoverable aluminium in the form of silicates (heading 26.18 or 26.19).
- (b) Slag, ash and residues from the manufacture of aluminium (heading 26.20).
- (c) Ingots and similar unwrought forms, cast from remelted aluminium waste and scrap (heading 76.01).