

74.10 - Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.

- Not backed :

7410.11 -- Of refined copper

7410.12 -- Of copper alloys

- Backed :

7410.21 -- Of refined copper

7410.22 -- Of copper alloys

This heading covers the products defined in Chapter Note 1 (g) when of a thickness not exceeding 0.15 mm.

Foil classified in this heading is obtained by rolling, hammering or electrolysis. It is in very thin sheets (in any case, **not exceeding 0.15 mm** in thickness). The thinnest foils, used for imitation gilding, etc., are very flimsy; they are generally interleaved with sheets of paper and put up in booklet form. Other foil, such as that used for making fancy goods, is often backed with paper, paperboard, plastics or similar backing materials, either for convenience of handling or transport, or in order to facilitate subsequent treatment, etc. Foil remains in the heading whether or not it has been embossed, cut to shape (rectangular or otherwise), perforated, coated (gilded, silvered, varnished, etc.), or printed.

The limiting thickness of 0.15 mm includes coatings of varnish, etc., but, on the other hand, backings of paper, etc., are excluded.

The heading **does not include** :

- (a) Stamping foils (also known as blocking foils) composed of copper powder agglomerated with gelatin, glue or other binder, or of copper deposited on paper, plastics or other support, and used for printing book covers, hat bands, etc. (**heading 32.12**).
- (b) Printed copper foil labels being identifiable individual articles by virtue of the printing (**heading 49.11**).
- (c) Metallised yarn of **heading 56.05**.
- (d) Plates, sheets and strip, of a thickness exceeding 0.15 mm (**heading 74.09**).
- (e) Foil in the form of Christmas tree decorations (**heading 95.05**).