80.02 - Tin waste and scrap.

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

This heading excludes:

- (a) Slag, ash and residues from the manufacture of tin (heading 26.20).
- (b) Ingots and similar unwrought forms cast from remelted tin waste and scrap (heading 80.01).