

**SECTION XIV
NATURAL OF CULTURED PEARLS, PRECIOUS OR
SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL, AND ARTICLES
THEREOF; IMITATION JEWELLERY; COIN**

**CHAPTER 71
NATURAL OF CULTURED PEARLS, PRECIOUS OR
SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL, AND
ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

Notes:

- 1. Subject to Note I (A) to Section VI and except as provided below, all articles consisting wholly or partly:**
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or**
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.**
- 2. (A) Heading 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal Clad with precious metal is present as minor constituents only, such as minor fittings, or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).**
(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3. This Chapter does not cover:**
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);**
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;**
 - (c) Goods of Chapter 32 (for example, lustres) ;**
 - (d) Supported catalysts (heading 38.15);**
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;**
 - (f) Articles of heading 43.03 or 43.04;**
 - (g) Goods of Section XI (textiles and textile articles);**
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;**
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;**
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural or synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);**

(*) The underlined portion of this Note constitutes an optional text.

- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter, or
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression "precious metal" means silver, gold and platinum.
 (B) The expression "platinum" means platinum, iridium, osmium, palladium, thorium and ruthenium.
 (C) The expression "precious or semi-precious stones" does not include any of substances specified in Note 2 (b) to Chapter 96.
 5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2% by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
 6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
 7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
 8. Subject to Note I (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and no other heading of the Nomenclature.
 9. For the purposes of heading 71.13 the expression 'articles of jewellery' means:
 - (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or cord.
 10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
 11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Note:

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expression “powder” and “in powder form” means products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5mm.
2. Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
71.01		I - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
		Pearls, natural or cultured, whether or not worked or graded but not string mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.		
	71011000	- Natural pearls	10%	Kg
	71012100	- Cultured pearls:		
	71012200	-- Un worked	3%	“
		-- Worked	10%	“
71.02		Diamonds, whether or not worked, but not mounted or set.		
	71021000	- Unsorted	10%	“
		- Industrial:		
	71022100	-- Unworked or simply sawn, cleaved or bruted	3%	“
	71022900	-- Other	10%	“
		- Non-industrial:		
	71023100	-- Unworked or simply sawn, cleaved or bruted	3%	“
	71023900	-- Other	10%	“
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung mounted or set; upgraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		
	71031000	- Unworked or simply swan or roughly shaped:		
	71031010	--- Tanzanite	3%	“
	71031020	--- Alexandrite	3%	“
	71031090	--- Other	3%	“
		- Otherwise worked:		
	71039100	-- Rubies, sapphires and emeralds	10%	“
	71039900	-- Other :		
	71039910	--- Tanzanite	10%	“
	71039920	--- Alexandrite	10%	“
	71039990	--- Other	10%	“
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung mounted or set; upgraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		
	71041000	- Piezo-electric quartz	10%	“
		- Other, unworked or simply sawn or roughly shaped :		
	71042100	-- Diamonds	10%	“
	71042900	-- Other	3%	“
		- Other:		
	71049100	-- Diamonds	10%	“
	71049900	-- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
71.05	71051000	Dust and powder or natural or synthetic precious or semi-precious stones. - Of diamonds	3%	Kg
	71059000	- Other	3%	“
II - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL				
71.06	71061000	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. - Powder	3%	“
	71069100	- Other: -- Unwrought	3%	“
	71069200	-- Semi-manufactured:		
	71069210	--- Bars, rods, profiles and wires	3%	“
	71069290	--- Other	3%	“
	71.07	71070000	Base metals clad with silver, not further worked than semi-manufactured.	
	71070010	--- Bars, rods, sections, tubes and wire	3%	“
	71070020	--- Sheets, plates and strips	3%	“
	71070090	--- Other	3%	“
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured. - Non-monetary:		
	71081100	-- Powder	3%	“
	71081200	-- Other unwrought forms	3%	“
	71081300	-- Other semi-manufactured forms	3%	“
	71082000	- Monetary	3%	“
71.09	71090000	Base metals or silver, clad with gold, not further worked than semi-manufactured.		
	71090010	--- Bars, rods, sections, wires, tubes and pipes	3%	“
	71090020	--- Sheets, plates and strips	3%	“
	71090090	--- Other	3%	“
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form. - Platinum:		
	71101100	-- Unwrought or in powder form	3%	“
	71101900	-- Other	3%	“
		- Palladium:		
	71102100	-- Unwrought or in powder form	3%	“
	71102900	-- Other	3%	“
		- Rhodium:		
	71103100	-- Unwrought or in powder form	3%	“
	71103900	-- Other	3%	“
		- Iridium, osmium and ruthenium:		
	71104100	-- Unwrought or in powder form	3%	“
71104900	-- Other	3%	“	
71.11	71110000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		
	71110010	--- Bars, rods, sections, tubes and wire,	3%	“
	71110020	--- plates, sheets, strip, tubes and pipes	3%	“
	71110090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49.		
	71123000	- Ash containing precious metal or precious compounds. - Other	3%	Kg
	71129100	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	3%	"
	71129200	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	3%	"
	71129900	-- Other	3%	"
		III - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. - Of precious metal whether or not plated or clad with precious metal:		
	71131100	-- Of silver, whether or not plated or clad with other precious metal	10%	"
	71131900	-- Of other precious metal, whether or not plated or clad with precious metal:		
	71132000	- Of base metal clad with precious metal:		
	71132010	--- Parts, unfinished or incomplete	10%	"
	71132090	--- Other	10%	"
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. - Of precious metal whether or not plated or clad with precious metal:		
	71141100	-- Of silver, whether or not plated or clad with other precious metal	10%	"
	71141900	-- Of other precious metal, whether or not plated or clad with precious metal	10%	"
	71142000	- Of base metal clad with precious metal	10%	"
71.15		Other articles of precious metal or of metal clad with precious metal.		
	71151000	- Catalysts in the form of wire cloth or grill, of platinum	10%	"
	71159000	- Other:		
	71159010	--- Chains and similar articles produced in continuous length exceeding 200 centimetres, clasps and parts suitable for use in manufacture of jewellery, of precious metal	10%	"
	71159020	--- Chains and similar articles produced in continuous length exceeding 200 centimetres, clasps and parts suitable for use in manufacture of jewellery, of metal clad with precious metal	10%	"
	71159090	--- Other	10%	"
71.16		Articles of metal or cultured pearls, precious or semi-precious stones (natural synthetic or reconstructed).		
	71161000	- Of natural or cultured pearls	10%	"
	71162000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
71.17		Imitation jewellery.		
		- Of base metal, whether or not plated with precious metal:		
	71171100	-- Cuff-links and studs	10%	Kg
	71171900	-- Other:		
	71171910	--- Ornamental motifs, whether or not polished, assembled by small links into strips of indefinite length	10%	"
	71171090	--- Other	10%	"
	71179000	- Other:		
	71179010	--- Ornamental motifs, whether or not polished, assembled by small links into strips of indefinite length	10%	"
	71179090	--- Other	10%	"
71.18		Coin.		
	71181000	- Coin (other than gold coin), not being legal tender:		
	71181010	--- Of silver	3%	"
	71181090	--- Other	3%	"
	71189000	- Other:		
	71189010	--- Of silver or gold	3%	"
	71189090	--- Other	3%	"

**SECTION XV
BASE METALS AND ARTICLES OF BASE METAL**

Notes:

1. This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- “(m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or”.
- (N) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression “parts of general use” means:

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note I to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression “base metals” means: iron and steel, copper, nickel, aluminum, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the general Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of a heading No. 81.13 is regarded as single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them:

- (a) Waste and scrap
 - (i) All metal waste and scrap;
 - (ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
- (b) Powders

Powders of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

9. For the purposes of Chapters 74 to 76 and 78 to 81, 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.

Wire-bars and billets of Chapter 74 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 74.03. This provision applies *mutatis mutandis* to the products of Chapter 81.

(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), 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 for plates, sheets, strip, and foil 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.

CHAPTER 72
IRON AND STEEL

Notes:

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Pig Iron

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 10% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 10% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

Alloys in bigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloys steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminum
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.010% or more of niobium
- 0.10% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections. These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings. Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other 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). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including square), triangles or other 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). These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.
Chapter 72 does not include products of heading 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Note.

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

(a) Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminum, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0.10% but not more than 10% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminum but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.10% or more of carbon and 3 to 10% of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight:

- not more than 0.7% of carbon,
- 0.5% or more but not more than 1.9% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would
- give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (C) ; by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (C) must each exceed 10% by weight.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.01		I - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
		Pig iron and spiegelesien in pigs, blocks or other primary forms.		
	72011000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	3%	Kg
	72012000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	3%	"
	72015000	- Alloy pig iron; spiegeleisen	3%	"
72.02		Ferro-alloys.		
		- Ferro-manganese:		
		72021100 -- Containing by weight more than 2% of carbon	3%	"
		72021900 -- Other	3%	"
		- Ferro-silicon:		
		72022100 -- Containing by weight more than 55% of silicon	3%	"
		72022900 -- Other	3%	"
		72023000 - Ferro-silico-manganese	3%	"
		- Ferro-chromium:		
		72024100 -- Containing by weight more than 4% of carbon	3%	"
		72024900 -- Other	3%	"
		72025000 - Ferro-silico-chromium:	3%	"
		72026000 - Ferro-nickel	3%	"
		72027000 - Ferro-molybdenum	3%	"
		72028000 - Ferro-tungsten and ferro-silico-tungsten	3%	"
		- Other:		
	72029100 -- Ferro-titanium and ferro-silico-titanium	3%	"	
	72029200 -- Ferro-vanadium	3%	"	
	72029300 -- Ferro-niobium	3%	"	
	72029900 -- Other	3%	"	
72.03		Ferrous products obtained by direct reduction of iron ore and other ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.		
		72031000 - Ferrous products obtained by direct reduction of iron ore	3%	"
		72039000 - Other	3%	"
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.		
		72041000 - Waste and scrap of cast iron	10%	"
		- Waste and scrap of alloy steel:		
		72042100 -- Of stainless steel	10%	"
		72042900 -- Other	10%	"
		72043000 - Waste and scrap of tinned iron or steel	10%	"
		- Other waste and scrap:		
		72044100 -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	10%	"
	72044900 -- Other	10%	"	
	72045000 - Remelting scrap ingots	10%	"	
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.		
		72051000 - Granules	10%	"
		- Powders:		
	72052100 -- Of alloy steel	10%	"	
	72052900 -- Other	10%	"	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.06		II - IRON AND NON-ALLOY STEEL		
		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).		
	72061000	- Ingots	3%	Kg
	72069000	- Other:		
	72069010	--- Of less than 0.25% of carbon steel	3%	"
	72069090	--- Other	3%	"
72.07		Semi-finished products of iron or non-alloy steel.		
		- Containing by weight less than 0.25% of carbon:		
	72071100	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	10%	"
	72071200	-- Other, of rectangular (other than square) cross-section	10%	"
	72071900	-- Other	10%	"
	72072000	- Containing by weight 0.25% or more of carbon	10%	
72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.		
	72081000	- In coils, not further worked than hot-rolled, with patterns in relief - Other, in coils, not further worked than hot-rolled, pickled:	10%	"
	72082500	-- Of a thickness of 4.75 mm or more	10%	"
	72082600	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	"
	72082700	-- Of a thickness of less than 3 mm - Other, in coils, not further worked than hot-rolled:	10%	"
	72083600	-- Of a thickness exceeding 10 mm	10%	"
	72083700	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	"
	72083800	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	"
	72083900	-- Of a thickness of less than 3 mm	10%	"
	72084000	- Not in coils, not further worked than hot-rolled, with patterns in relief - Other, not in coils, not further worked than hot-rolled:	10%	"
	72085100	-- Of a thickness exceeding 10 mm	10%	"
	72085200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	"
	72085300	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	"
	72085400	-- Of a thickness of less than 3 mm	10%	"
	72089000	- Other:		"
	72089010	--- In coils	10%	
72089090	--- Other	10%		
72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.		
		- In coils not further worked than cold-rolled (cold-reduced):		
	72091500	-- Of a thickness of 3 mm or more	10%	"
	72091600	-- Of a thickness exceeding 1 mm but less than 3 mm	10%	"
	72091700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	"
	72091800	-- Of a thickness of less than 0.5 mm	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
72.10		- Not in coils, not further worked than cold-rolled (cold-reduced):			
	72092500	-- Of a thickness of 3 mm or more	10%	Kg	
	72092600	-- Of a thickness exceeding 1 mm but less than 3 mm	10%	"	
	72092700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	"	
	72092800	-- Of a thickness of less than 0.5 mm	10%	"	
	72099000	- Other :			
	72099010	--- In coils	10%	"	
	72099090	--- Other	10%	"	
			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.		
			- Plated or coated with tin:		
	72101100	-- Of a thickness of 0.5 mm or more:			
	72101110	--- In coils	10%	"	
	72101190	--- Other	10%	"	
	72101200	-- Of a thickness of less than 0.5 mm:			
	72101210	--- In coils	10%	"	
	72101290	--- Other	10%	"	
	72102000	- Plated or coated with lead, including terne-plate:			
	72102010	--- In coils	10%	"	
	72102090	--- Other	10%	"	
	72103000	- Electrolytically plated or coated with zinc:			
	72103010	--- In coils	10%	"	
	72103090	--- Other	10%	"	
			- Otherwise plated or coated with zinc:		
	72104100	-- Corrugated:			
	72104110	--- In coils	10%	"	
	72104190	--- Other	10%	"	
	72104900	-- Other:			
	72104910	--- Galvanized steel coils zinc coated	10%	"	
	72104920	--- In coils	10%	"	
	72104990	--- Other	10%	"	
	72105000	- Plated or coated with chromium oxides or with chromium and chromium oxides			
	72105010	--- In coils	10%	"	
	72105090	--- Other	10%	"	
			- Plated or coated with aluminum:		
	72106100	-- Plated or coated with aluminium-zinc alloys			
	72106110	--- In coils	10%	"	
	72106190	--- Other	10%	"	
	72106900	-- Other			
	72106910	--- In coils	10%	"	
	72106990	--- Other	10%	"	
	72107000	- Painted, varnished or coated with plastics			
	72107010	--- In coils	10%	"	
72107090	--- Other	10%	"		
72109000	- Other				
72109010	--- In coils	10%	"		
72109090	--- Other	10%	"		

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. - Not further worked than hot-rolled:		
	72111300	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	10%	Kg
	72111400	-- Other, of a thickness of 4.75 mm or more	10%	"
	72111900	-- Other	10%	"
		- Not further worked than cold-rolled (cold-reduced):		
	72112300	-- Containing by weight less than 0.25% of carbon	10%	"
	72112900	-- Other	10%	"
	72119000	- Other	10%	"
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		
	72121000	- Plated or coated with tin:		
	72121010	--- In coils	10%	"
	72121090	--- Other	10%	"
	72122000	- Electrolytically plated or coated with zinc:		
	72122010	--- In coils	10%	"
	72122090	--- Other	10%	"
	72123000	- Otherwise plated or coated with zinc:		
	72123010	--- In coils	10%	"
	72123090	--- Other	10%	"
	72124000	- Painted, varnished or coated with plastics:		
	72124010	--- In coils	10%	"
	72124090	--- Other	10%	"
	72125000	- Otherwise plated or coated:		
	72125010	--- In coils	10%	"
	72125090	--- Other	10%	"
	72126000	- Clad:		
	72126010	--- In coils	10%	"
	72126090	--- Other	10%	"
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		
	72131000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:		
	72131010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72131020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72131090	--- Other	10%	"
	72132000	- Other, of free-cutting steel:		
	72132010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72132020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72132090	--- Other	10%	"
		- Other:		
	72139100	-- Of circular cross-section measuring less than 14 mm in diameter:		
	72139110	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72139120	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72139190	--- Other	10%	"
	72139900	-- Other:		
	72139910	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72139920	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72139990	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.		
	72141000	- Forged:		
	72141010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	Kg
	72141020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72141090	--- Other	10%	"
	72142000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:		
	72142010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72142020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72142090	--- Other	10%	"
	72143000	- Other, of free-cutting steel:		
	72143010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72143020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72143090	--- Other	10%	"
		- Other		
	72149100	-- Of rectangular (other than square) cross-section	10%	"
	72149900	-- Other:		
	72149910	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72149920	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72149990	--- Other	10%	"
72.15		Other bars and rods of iron or non-alloy steel.		
	72151000	- Of free-cutting steel, not further worked than cold-formed or cold-finished:		
	72151010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72151020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72151090	--- Other	10%	"
	72155000	- Other, not further worked than cold-formed or cold-finished:		
	72155010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72155020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72155090	--- Other	10%	"
	72159000	- Other:		
	72159010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72159020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72159090	--- Other	10%	"
72.16		Angles, shapes and sections of iron or non-alloy steel.		
	72161000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
	72161010	--- Galvanised	10%	"
	72161090	--- Other	10%	"
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm		
	72162100	-- L sections:		
	72162110	--- Galvanised	10%	"
	72162190	--- Other	10%	"
	72162200	-- T sections:		
	72162210	--- Galvanised	10%	"
	72162290	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm or more:		
	72163100	-- U sections:		
	72163110	--- Galvanised	10%	Kg
	72163190	--- Other	10%	"
	72163200	-- I sections:		
	72163210	--- Galvanised	10%	"
	72163290	--- Other	10%	"
	72163300	-- H sections:		
	72163310	--- Galvanised	10%	"
	72163390	--- Other	10%	"
	72164000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:		
	72164010	--- Galvanised	10%	"
	72164090	--- Other	10%	"
	72165000	- Other angles, shapes and sections not further worked than hot-rolled, hot-drawn or extruded:		
	72165010	--- Galvanised	10%	"
	72165090	--- Other	10%	"
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
	72166100	-- Obtained from flat-rolled products:		
	72166110	--- Galvanised	10%	"
	72166190	--- Other	10%	"
	72166900	-- Other:		
	72166910	--- Galvanised	10%	"
	72166990	--- Other	10%	"
		- Other:		
	72169100	-- Cold-formed or cold-finished from flat-rolled products:		
	72169110	--- Galvanised	10%	"
	72169190	--- Other	10%	"
	72169900	-- Other:		
	72169910	--- Galvanised	10%	"
	72169990	--- Other	10%	"
72.17		Wire of iron or non-alloy steel.		
	72171000	- Not plated or coated, whether or not polished:		
	72171010	--- Containing by weight 0.6% or more of carbon	3%	"
	72171090	--- Other	3%	"
	72172000	- Plated or coated with zinc:		
	72172010	--- Containing by weight 0.6% or more of carbon	3%	"
	72172090	--- Other	3%	"
	72173000	- Plated or coated with other base metals:		
	72173010	--- Of a kind used in the manufacture of tyres	3%	"
	72173090	--- Other	3%	"
	72179000	- Other:		
	72179010	--- Of a kind used in the manufacture of tyres	3%	"
	72179090	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.18		III - STAINLESS STEEL		
		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.		
	72181000	- Ingots and other primary forms	3%	Kg
	72189100 72189900	- Other: -- Of rectangular (other than square) cross-section -- Other	3% 3%	" "
72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.		
		- Not further worked than hot-rolled, in coils:		
	72191100	-- Of a thickness exceeding 10 mm	10%	Kg
	72191200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	"
	72191300	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	"
	72191400	-- Of a thickness of less than 3 mm	10%	"
		- Not further worked than hot-rolled, not in coils:		
	72192100	-- Of a thickness exceeding 10 mm,	10%	"
	72192200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	"
	72192300	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	"
	72192400	-- Of a thickness of less than 3 mm	10%	"
		- Not further worked than cold-rolled (cold-reduced):		
	72193100	-- Of a thickness exceeding 4.75 mm or more	10%	"
	72193200	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	"
	72193300	-- Of a thickness exceeding 1 mm but less than 3 mm	10%	"
	72193400	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	"
	72193500 72199000	-- Of a thickness of less than 0.5 mm - Other	10% 10%	" "
72.20		Flat-rolled products of stainless steel, or a width of less than 600 mm.		
		- Not further worked than hot-rolled:		
	72201100	-- Of a thickness of 4.75 mm or more	10%	"
	72201200	-- Of a thickness of less than 4.75 mm	10%	"
	72202000 72209000	- Not further worked than cold-rolled (cold-reduced) - Other	10% 10%	" "
72.21	72210000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel..		
	72210010 72210090	--- Of circular cross-section --- Other	10% 10%	" "
	72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.		
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:			
72221100	-- Of circular cross-section	10%	"	
72221900	-- Other	10%	"	
	- Bars and rods, not further worked than cold-formed or cold-finished:			
72222000	---			
72222010	--- Of circular cross-section	10%	"	
72222090	--- Other	10%	"	
	- Other bars and rods:			
72223000	---			
72223010	--- Of circular cross-section	10%	"	
72223090	--- Other	10%	"	
72224000	- Angles, shapes and sections	10%	"	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.23	72230000	Wire of stainless steel	3%	Kg
		IV - OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.		
	72241000	- Ingots and other primary forms	10%	“
	72249000	- Other	10%	“
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.		
		- Of silicon-electrical steel:		
	72251100	-- Grain-oriented	10%	“
	72251900	-- Other	10%	“
	72253000	- Other, not further worked than hot-rolled, in coils	10%	“
	72254000	- Other, not further worked than hot-rolled, not in coils	10%	“
	72255000	- Other, not further worked than cold-rolled, (cold-reduced)	10%	“
		- Other:		
	72259100	-- Electrolytically plated or coated with zinc	10%	“
	72259200	-- Otherwise plated or coated with zinc	10%	“
	72259900	-- Other	10%	“
72.26		Flat-rolled products of other alloy steel, of width of less than 600 mm.		
		- Of silicon-electrical steel:		
	72261100	-- Grain-oriented	10%	“
	72261900	-- Other	10%	“
	72262000	- Of high speed steel	10%	“
		- Other:		
	72269100	-- Not further worked than hot-rolled	10%	“
	72269200	-- Not further worked than cold-rolled (cold-refuced)	10%	“
	72269900	-- Other	10%	“
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		
	72271000	- Of high speed steel:		
	72271010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	“
	72271020	--- Of circular cross-section exceeding 6 mm in diameter	10%	“
	72271090	--- Other	10%	“
	72272000	- Of silico-manganese steel:		
	72272010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	“
	72272020	--- Of circular cross-section exceeding 6 mm in diameter	10%	“
	72272090	--- Other	10%	“
	72279000	- Other:		
	72279010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	“
	72279020	--- Of circular cross-section exceeding 6 mm in diameter	10%	“
	72279090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.28		Other bars and rods of other alloy steel, angles, shapes and sections, of other alloy steel; hollo drill bars and rods, of alloy or non-alloy steel.		
	72281000	- Bars and rods, of high speed steel:		
	72281010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	Kg
	72281020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72281090	--- Other	10%	"
	72282000	- Bars and rods, of silico-manganese steel:		
	72282010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72282020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72282090	--- Other	10%	"
	72283000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
	72283010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72283020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72283090	--- Other	10%	"
	72284000	- Other bars and rods, not further worked than forged:		
	72284010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72284020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72284090	--- Other	10%	"
	72285000	- Other bars and rods, not further worked than cold-formed or cold-finished:		
	72285010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72285020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72285090	--- Other	10%	"
	72286000	- Other bars and rods:		
	72286010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72286020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72286090	--- Other	10%	"
	72287000	- Angles, shapes and sections	10%	"
	72288000	- Hollow drill bars and rods	10%	"
72.29		Wire of other alloy steel		
	72292000	- Of silico-manganese steel	3%	"
	72299000	- Other	3%	"

CHAPTER 73
ARTICLES OF IRON OR STEEL

Notes.

1. In this Chapter the expression “cast iron” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
2. In this Chapter the word “wire” means hot or cold-formed products of any cross sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.		
	73011000	- Sheet piling	3%	Kg
	73012000	- Angles, shapes and sections	3%	“
73.02		Railway or tramway track construction material of iron or steel, the following rails check-rails and rack rails, switch blades, crossing pieces, sleepers (dross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialized for jointing or fixing rails.		
	73021000	- Rails:		
	73021010	--- Weighing 17 kg or more per meter	3%	“
	73021090	--- Other	3%	“
	73023000	- Switch blades, crossing frogs, point rods and other crossing pieces	3%	“
	73024000	- Fish-plates and sole plates	3%	“
	73029000	- Other	3%	“
73.03		Tubes, pipes and hollow profiles, of cast iron.		
	73030000	- Tubes, pipes and hollow profiles, of cast iron:		
	73030010	--- Of diameter of 3 inches or more	3%	“
	73030090	--- Other	10%	“
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.		
		- Line pipe of a kind used for oil or gas pipelines:		
	73041100	-- of stainless steel	3%	“
	73041900	-- Other	3%	“
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
	73042200	-- Drill pipe of stainless steel	10%	“
	73042300	-- Other drill pipe:		
	73042310	--- Galvanised	10%	“
	73042390	--- Other	10%	“
	73042400	-- Other, of stainless steel	10%	“
	73042900	-- Other:		
	73042910	--- Galvanised	10%	“
	73042920	--- Of diameter of 3 inches or more	3%	“
	73042990	--- Other	10%	“
		- Other, of circular cross-section, of iron or non-alloy steel:		
	73043100	-- Cold-drawn or cold-rolled (cold-reduced):		
73043110	--- Galvanised	10%	“	
73043120	--- Of diameter of 3 inches or more	10%	“	
73043190	--- Other	10%	“	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	73043900	-- Other:		
	73043910	--- Galvanised	10%	Kg
	73043920	--- Of diameter of 3 inches or more	10%	"
	73043990	--- Other	10%	"
		- Other, of circular cross-section, of stainless steel:		
	73044100	-- Cold-drawn or cold-rolled (cold-reduced):		
	73044110	--- Of diameter of 3 inches or more	10%	"
	73044190	--- Other	10%	"
	73044900	-- Other:		
	73044910	--- Of diameter of 3 inches or more	10%	"
	73044990	--- Other	10%	"
		- Other, of circular cross-section, of other alloy steel:		
	73045100	-- Cold-drawn or cold-rolled (cold-reduced):		
	73045110	--- Galvanised	10%	"
	73045120	--- Of diameter of 3 inches or more	10%	"
	73045190	--- Other	10%	"
	73045900	-- Other:		
	73045910	--- Galvanised	10%	"
	73045920	--- Of diameter of 3 inches or more	10%	"
	73045990	--- Other	10%	"
	73049000	- Other:		
	73049010	--- Galvanised	10%	"
	73049020	--- Of diameter of 3 inches or more	10%	"
	73049090	--- Other	10%	"
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.		
		- Line pipe of a kind used for oil or gas pipelines:		
	73051100	-- Longitudinally submerged arc welded:		
	73051110	--- Galvanised	10%	"
	73051190	--- Other	10%	"
	73051200	-- Other, longitudinally welded:		
	73051210	--- Galvanised	10%	"
	73051290	--- Other	10%	"
	73051900	-- Other:		
	73051910	--- Galvanised	10%	"
	73051990	--- Other	10%	"
	73052000	- Casing of a kind used in drilling for oil or gas	10%	"
		- Other, welded:		
	73053100	-- Longitudinally welded	10%	"
	73053900	-- Other:		
	73053910	--- Galvanised	10%	"
	73053990	--- Other	10%	"
	73059000	- Other:		
	73059010	--- Galvanised	10%	"
	73059090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.		
		- Line pipe of a kind used for oil or gas pipelines:		
	73061100	-- Welded, of stainless steel:		
	73061110	--- Galvanised	3%	Kg
	73061190	--- Other	3%	“
	73061900	-- Other:		
	73061910	--- Galvanised	3%	“
	73061990	--- Other	3%	“
		- Casing and tubing of a kind used in drilling for oil or gas:		
	73062100	-- Welded, of stainless steel:		
	73062110	--- Galvanised	3%	“
	73062190	--- Other	3%	“
	73062900	-- Other	10%	“
	73063000	- Other, welded, of circular cross-section, of iron or non-alloy steel:		
	73063010	--- Galvanised	10%	“
	73063020	--- Of diameter of 3 inches or more	10%	“
	73063090	--- Other	10%	“
	73064000	- Other, welded, of circular cross-section, of stainless steel:		
	73064010	--- Of diameter of 3 inches or more	3%	“
	73064090	--- Other	10%	“
	73065000	- Other, welded, of circular cross-section, of other alloy steel:		
	73065010	--- Galvanised	10%	“
	73065020	--- Of diameter of 3 inches or more	10%	“
	73065090	--- Other	10%	“
		- Other, welded, of non-circular cross-section:		
	73066100	-- Of square or rectangular cross-section		
	73066110	--- Galvanised	3%	“
	73066190	--- Other	3%	“
	73066900	-- Of other non-circular cross-section:		
	73066910	--- Galvanised	3%	“
	73066990	--- Other	3%	“
	73069000	- Other:		
73069010	--- Galvanised	10%	“	
73069020	--- Tubes and pipes of mild steel, enamelled, open seam, with an outside diameter of 18 mm or 22 to 28 mm, inclusive, and thickness of 1.4 to 1.9 mm, inclusive	10%	“	
73069030	--- Of diameter of 3 inches or more	3	“	
73069090	--- Other	10%	“	
73.07		Tubes or pipe fittings (for example, couplings, elbows, sleeves), or iron steel.		
		- Cast fittings:		
	73071100	-- Of non-malleable cast iron	10%	“
	73071900	-- Other	10%	“
		- Other, of stainless steel:		
	73072100	-- Flanges	10%	“
	73072200	-- Threaded elbows, bends and sleeves	10%	“
	73072300	-- Butt welding fittings	10%	“
73072900	-- Other	10%	“	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Other:		
	73079100	-- Flanges		
	73079110	--- Galvanised	10%	Kg
	73079190	--- Other	10%	“
	73079200	-- Threaded elbows, bends and sleeves		
	73079210	--- Galvanised	10%	“
	73079290	--- Other	10%	“
	73079300	-- Butt welding fittings		
	73079310	--- Galvanised	10%	“
	73079390	--- Other	10%	“
	73079900	-- Other		
	73079910	--- Galvanised	10%	“
	73079990	--- Other	10%	“
73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.		
	73081000	- Bridges and bridge-sections	3%	“
	73082000	- Towers and lattice masts	3%	“
	73083000	- Doors, windows and their frames and thresholds for doors	10%	“
	73084000	- Equipment for scaffolding, shuttering, propping or pit propping	3%	“
	73089000	- Other		
	73089010	--- Agricultural structures building	Nil	“
	73089020	--- Large scale rack and shelving systems, being structures for permanent installation	10%	“
	73089030	--- Gates of a kind used in agricultural and railway fencing; lifts; spiral chutes designed for use in lifts; spiral gravity chutes	10%	“
	73089040	--- Made frames	10%	“
	73089050	--- Smoke stacks	10%	“
	73089060	--- Mining head frames and superstructures; underground yielding arches for use in mines; shaft guides rails	10%	“
	73089070	--- Roofing tiles coated with acrylic paint and the weather side coated with natural sand granules	10%	“
	73089090	--- Other	10%	“
73.09	73090000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 I, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
	73090010	--- Grain silos	3%	“
	73090020	--- Tanks, vats and similar containers	3%	“
	73090090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
	73101000	- Of a capacity of 50 l or more		
	73101010	--- Of a capacity of 210 l or more, for industrial use	3%	Kg
	73101090	--- Other	3%	"
		- Of a capacity of less than 50 l:		
	73102100	-- Cans which are to be closed by soldering or crimping	3%	"
	73102900	-- Other:		
	73102910	--- Cans and ends for beverages	3%	"
	73102920	--- Aerosol cans	3%	"
	73102930	--- Cryogenic containers designed for the storage of bull semen, steel trunks and similar articles of steel	3%	"
	73102990	--- Other	3%	"
73.11	73110000	Containers for compressed or liquefied gas, of iron or steel.		
	73110010	--- Sealed containers for packing butagas of a capacity of less than 100 liters; for packing chlorine gas of a capacity not exceeding 1.1 ton	3%	"
	73110020	--- Cylinders designed for the packing and conveyance of ozone depleting substances	3%	"
	73110090	--- Other	3%	"
73.12		Stranded wire, ropes, cables, plated bands, slings and the like, of iron or steel, not electrically insulated.		
	73121000	- Stranded wire, ropes and cables:		
	73121010	--- Wire of a kind used in the manufacture of tyres	10%	"
	73121020	--- Cable suitable for use in the manufacture of speedometer cables	10%	"
	73121090	--- Other	10%	"
	73129000	- Other:		
	73129010	--- Of a kind used in the manufacture of tyres	10%	"
	73129090	--- Other	10%	"
73.13	73130000	Barbed wire of iron or steel, twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.		
	73130010	--- Barbed wire of iron or steel	10%	"
	73130090	--- Other	10%	"
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.		
		- Woven cloth:		
	73141200	-- Endless bands for machinery, of stainless steel	10%	"
	73141400	-- Other woven cloth, of stainless steel	10%	"
	73141900	-- Other:		
	73141910	--- Endless bands for machinery	10%	"
	73141990	--- Other	10%	"
	73142000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	10%	"
		- Other grill, netting and fencing, welded at the intersection:		
	73143100	-- Plated or coated with zinc	10%	"
	73143900	-- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Other cloth, grill, netting and fencing:		
	73144100	-- Plated or coated with zinc	10%	Kg
	73144200	-- Coated with plastics	10%	“
	73144900	-- Other:		
	73144910	--- Gabions of all kinds	10%	“
	73144990	--- Other	10%	“
	73145000	- Expanded metal	10%	“
73.15		Chain and parts thereof, of iron or steel.		
		- Articulated link chain and parts thereof:		
	73151100	-- Roller chain	10%	“
	73151200	-- Other chain:		
	73151210	--- Transmission chain	10%	“
	73151290	--- Other	10%	“
	73151900	-- Parts:		
	73121910	--- For chains of subheading 7315.1100 or 7315.1210	10%	“
	73121990	--- Other	10%	“
	73152000	- Skid chain	10%	“
		- Other chain:		
	73158100	-- Stud-link	10%	“
	73158200	-- Other, welded link	10%	“
	73158900	-- Other	10%	“
	73159000	- Other parts:		
	73159010	--- For chains of subheading 7315.8200 or 7315.8900	10%	“
	73159090	--- Other	10%	“
73.16	73160000	Anchors, grapnels and parts thereof, of iron or steel.	10%	“
73.17	73170000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads or other material, but excluding such articles with heads of copper.		
	73170010	--- Carding tacks for textile carding machines and the like	10%	“
	73170020	--- Drawing pins	10%	“
	73170030	--- Wire nails	10%	“
	73170040	--- Hook and ring nails	10%	“
	73170090	--- Other	10%	“
73.18		Screws, bolts, nuts, coach screws, screw hooks, riets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.		
		- Threaded articles:		
	73181100	-- Coach screws	10%	“
	73181200	-- Other wood screws	10%	“
	73181300	-- Screw hooks and screw rings	10%	“
	73181400	-- Self-tapping screws	10%	“
	73181500	-- Other screws and bolts, whether or not with their nuts or washers	10%	“
	73181600	-- Nuts	10%	“
	73181900	-- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
73.19	73182100	- Non-threaded articles: -- Spring washers and other lock washers	10%	Kg
	73182200	-- Other washers	10%	“
	73182300	-- Rivets	10%	“
	73182400	-- Cotters and cotter-pins	10%	“
	73182900	-- Other	10%	“
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.		
	73194000	- Safety pins and other pins	10%	“
	73199000	- Other:		
	73199010	--- Sewing, darning or embroidery needles	10%	“
	73199090	--- Other	10%	“
73.20		Springs and leaves for springs, of iron or steel.		
	73201000	- Leaf-springs and leaves therefore	10%	“
	73202000	- Helical springs	10%	“
	73209000	- Other	10%	“
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.		
		- Cooking appliances and plate warmers:		
	73211100	-- For gas fuel or for both gas and other fuels:		
	73211110	--- For gas fuels	3%	U
	73211190	--- Others	3%	“
	73211200	-- For liquid fuel:		
	73211210	--- Cooking stoves of the pressure type using oil fuel	10%	“
	73211290	--- Other	10%	“
	73211900	-- Other including appliances for solid fuel	10%	“
		- Other appliances:		
	73218100	-- For gas fuel or for both gas and other fuels	3%	“
	73218200	-- For liquid fuel	10%	“
	73218900	-- Other including appliances be solid fuel	10%	“
	73219000	- Parts:		
	73219010	--- For articles of subheading 7321.11	3%	Kg
73219090	--- Other	3%	“	
73.22		Radiators for control heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.		
		- Radiators and parts thereof:		
	73221100	-- Of cast iron	10%	Kg
	73221900	-- Other	10%	“
	73229000	- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
73.22		Radiators for control heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.		
		- Radiators and parts thereof:		
	73221100	-- Of cast iron	10%	Kg
	73221900	-- Other	10%	"
	73229000	- Other	10%	"
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
	73231000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:		
	73231010	--- Gloves	10%	"
	73231020	--- Pot scourers and scouring or polishing pads	10%	"
	73231090	--- Other	10%	"
		- Other:		
	73239100	-- Of cast iron, not enamelled:		
	73239110	---Pressure cookers	10%	"
	73239190	--- Other	10%	"
	73239200	-- Of cast iron, enamelled:		
	73239210	---Pressure cookers	10%	"
	73239290	--- Other	10%	"
	73239300	-- Of stainless steel:		
	73239310	---Pressure cookers	10%	"
	73239390	--- Other	10%	"
	73239400	-- Of iron (other than cast iron) or steel, enamelled:		
	73239410	---Pressure cookers	10%	"
	73239490	--- Other	10%	"
	73239900	-- Other:		
	73239910	---Pressure cookers	10%	"
73239990	--- Other	10%	"	
76.24		Sanitary ware and parts thereof, of iron or steel.		
	73241000	- Sinks and wash basins, of stainless steel	10%	"
		- Baths:		
	73242100	-- Of cast iron, whether or not enamelled	10%	"
	73242900	-- Other	10%	"
	73249000	- Other, including parts	10%	"
73.25		Other cast articles of iron or steel.		
	73251000	- Of non-malleable cast iron:		
	73251010	--- Of a kind used in agriculture	10%	"
	73251090	--- Other	10%	"
		- Other:		
	73259100	-- Grinding balls and similar articles for mills	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
73.26	73259900	-- Other:			
	73259910	--- Of a kind used in agriculture	10%	Kg	
	73259920	--- Inspection traps, gratings, drain covers and similar castings -for sewage and water system	10%	“	
	73259930	--- Hydrant pillars and covers, drinking fountains, pillar boxes, fire alarms pillars and bollards	10%	“	
	73259940	--- Gutters and gutter spouts; mine tubing	10%	“	
	73259950	--- Counterweights; imitation flowers or foliage, mercury bottles	10%	“	
	73259960	--- Metallurgical pots and Crucibles	10%	“	
	73259990	--- Other	10%	“	
			Other articles of iron or steel.		
			- Forged or stamped, but not further worked:		
	73261100	-- Grinding balls and similar articles for mills	10%	“	
	73261900	-- Other:			
	73261910	--- Of a kind used in agriculture	10%	“	
	73261920	--- Road studs, thimbles, forged hooks, chain or rope fittings, fencing posts, tent pegs	10%	“	
	73261930	--- Hangers, stays and similar supports for fixing piping and tubing	10%	“	
	73261940	--- Ladders and steps, capacity measures, imitation flowers or foliage	10%	“	
	73261950	--- Boxes and cases e.g. tool boxes; cigarette cases; cosmetic or powder boxes and cases	10%	“	
	73261990	--- Other	10%	“	
	73262000	- Articles of iron or steel wire:			
	73262010	--- Of a kind used in agriculture	10%	“	
	73262020	--- Traps and snares for destruction of pests	10%	“	
	73262030	--- Waste paper baskets	10%	“	
	73262040	--- Animals noserings	10%	“	
	73262090	--- Other	10%	“	
	73269000	- Other:			
	73269010	--- Of a kind used in agriculture	10%	“	
	73269020	--- Clips used for tying of tobacco leaves before curing	10%	“	
	73269030	--- Steel clips for wheel balance weights	10%	“	
	73269040	--- Tightens for stressing concrete	10%	“	
	73269090	--- Other	10%	“	

**CHAPTER 74
COPPER AND ARTICLES THEREOF**

Note:

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

(a) Refined copper

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table.

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other

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
Zr	Zirconium	0.3
Other elements*, each		0.3

* Other element 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%.

(c) Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals "However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53."

Subheading Note:

1. 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:

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

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
74.01	74010000	Copper mattes; cement copper (precipitated copper).	3%	Kg
74.02	74020000	Unrefined copper; copper anodes for electrolytic refining.	3%	“
74.03		Refined copper and copper alloys, unwrought.		
		- Refined copper		
	74031100	-- Cathodes and sections of cathodes	3%	“
	74031200	-- Wire-bars	3%	“
	74031300	-- Billets	3%	“
	74031900	-- Other	3%	“
		- Copper alloys:		
	74032100	-- Copper zinc base alloys (brass)	3%	“
	74032200	-- Copper-tin base alloys (bronze):		
	74032210	--- Rods of circular cross-section of a diameter exceeding 25 mm, of bronze containing not less than 3% by weight of tin	3%	“
	74032290	--- Other	3%	“
	74032900	-- Other copper alloys (other than master alloys of heading 74.05)	3%	“
74.04	74040000	Copper waste and scrap.		“
	74040010	--- Of red copper	10%	
	74040020	--- Of yellow copper	10%	
	74040090	--- Other	10%	
74.05	74050000	Master alloys of copper.	10%	“
74.06		Copper powders and flakes.		
	74061000	- Powders of non-lamellar structure	10%	“
	74062000	- Powders of lamellar structure; flakes	10%	“
74.07		Copper bars, rods and profiles.		
	74071000	- Of refined copper	10%	“
		- Of copper alloys:		
	74072100	-- Of copper-zinc base alloys (brass)	10%	“
	74072900	-- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
74.08		Copper wire.		
		- Of refined copper:		
	74081100	-- Of which the maximum cross-sectional dimension exceeds 6 mm	10%	Kg
	74081900	-- Other	10%	“
		- Of copper alloys:		
	74082100	-- Of copper-zinc base alloys (brass)	10%	“
	74082200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	“
	74082900	-- Other	10%	“
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.		
		- Of refined copper:		
	74091100	-- In coils	10%	“
	74091900	-- Other	10%	“
		- Of copper-zinc base alloys (brass):		
	74092100	-- In coils	10%	“
	74092900	-- Other	10%	“
		- Of copper-tin base alloys (bronze):		
	74093100	-- In coils	10%	“
	74093900	-- Other	10%	“
	74094000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	“
	74099000	- Of other copper alloys	10%	“
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.	10%	“
		- Not backed:		
	74101100	-- Of refined copper	10%	“
	74101200	-- Of copper alloys	10%	“
		- Backed:		
	74102100	-- Of refined copper	10%	“
	74102200	-- Of copper alloys	10%	“
74.11		Copper tubes and pipes.		
	74111000	- Of refined copper	10%	“
		- Of copper alloys:		
	74112100	-- Of copper-zinc base alloys (brass)	10%	“
	74112200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	“
	74112900	-- Other:		
	74112910	--- Bushing material, cast, having an outside diameter exceeding 25 mm of bronze but not exceeding 180 mm, of bronze containing not less than 3% by weight of tin	10%	“
	74112990	--- Other	10%	“
74.12		Copper tube or pipe fitting (for example, couplings, elbows, sleeves).		
	74121000	- Of refined copper	10%	“
	74122000	- Of copper alloys	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
74.13	74130000	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated.		
	74130010	--- Cables	10%	Kg
	74130090	--- Other	10%	“
“74.14“				
74.15		Nails, tacks, drawing pins, staples (other than those of heading 83.05) 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.		
	74151000	- Nails and tacks, drawing pins, staples and similar articles - Other articles, not threaded:	10%	“
	74152100	-- Washers (including spring washers)	10%	“
	74152900	-- Other - Other threaded articles:	10%	“
	74153300	-- Screws; bolts and nuts:		
	74153310	--- Wood screws	10%	“
	74153390	--- Other	10%	“
	74153900	-- Other	10%	“
“74.16“				
“74.17“				
74.18		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.		
	74181000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		
	74181010	--- Gloves	10%	“
	74181020	--- Pressure stoves; cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	10%	“
	74182030	--- Table or other household articles of a type used for religious purposes	10%	“
	74181090	--- Other	10%	“
	74182000	- Sanitary ware and parts thereof		
	74182010	--- Dual flushing sanitary system	10%	“
	74182090	--- Other	10%	“
74.19		Other articles of copper.		
	74192000	- Cast, moulded, stamped or forged, but not further worked	10%	“
	74198000	- Other	10%	“

**CHAPTER 75
NICKEL AND ARTICLES THEREOF**

Subheading Notes.

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

Element	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 “Note 9 (c) to Section XV” for the purposes of subheading 75081000 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.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.		
	75011000	- Nickel mattes	3%	Kg
	75012000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	3%	“
75.02		Unwrought nickel.		
	75021000	- Nickel, not alloyed	3%	“
	75022000	- Nickel alloys	3%	“
75.03	75030000	Nickel waste and scrap.	10%	“
75.04	75040000	Nickel powders and flakes	10%	“
75.05		Nickel bars, rods, profiles and wire.		
		- Bars, rods and profiles:		
	75051100	-- Of nickel., not alloyed	10%	“
	75051200	-- Of nickel alloys	10%	“
	- Wire:			
75052100	-- Of nickel., not alloyed	10%	“	
75052200	-- Of nickel alloys	10%	“	
75.06		Nickel plates, sheets, strip and foil.		
	75061000	- Of nickel, not alloyed	10%	“
	75062000	- Of nickel alloys	10%	“
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		
		- Tubes and pipes:		
	75071100	-- Of nickel., not alloyed	10%	“
	75071200	-- Of nickel alloys	10%	“
	75072000	- Tube or pipe fittings	10%	“
75.08		Other articles of nickel.		
	75081000	- Cloth, grill and netting, of nickel wire:		
	75081010	--- Woven wire (including wire gauze and wire cloth); expanded metal	10%	“
	75081090	--- Other	10%	“
	75089000	- Other:		
	75089010	--- Electroplating anodes wrought or unwrought including those produced by electrolysis	10%	“
	75089020	--- Sanitary wares and parts thereof	10%	“
	75089030	--- Structures such as window frames and fabricated parts of structures	10%	“
	75089040	--- Reservoirs, vats and similar containers, of any capacity, not fitted with mechanical or thermal equipment	10%	“
	75089050	--- Nails, tacks, nuts, bolts and the like	10%	“
75089090	--- Other	10%	“	

CHAPTER 76
ALUMINIUM AND ARTICLES THEREOF

Subheading Note.

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

Element	Limiting content % by weight
Fe + Si (iron plus silicon) Other elements ⁽¹⁾ , each	1 0.1 ⁽²⁾
<p>(1) Other element are, for example Cr, Cu., Mg, Mn, Ni, Zn.</p> <p>(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium not manganese content exceeds 0.05%.</p>	

(b) **Aluminium alloys**

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

- (i) the content by weight of at least one of he 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 “Note 9 (c) to Section XV” for the purposes of subheading No. 76169100 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.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
76.01	76011000	Unwrought aluminium.	3%	Kg
	76012000	- Aluminium, not alloyed - Aluminium alloys	3%	“
76.02	76020000	Aluminium waste and scrap.	3%	“
76.03	76031000	Aluminium powders and flakes.	3%	“
	76032000	- Powders of non-lamellar structure - Powders of lamellar structure; flakes	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
76.04		Aluminium bars, rods and profiles.		
	76041000	- Of aluminium, not alloyed	3%	Kg
		- Of aluminium alloys:		
	76042100	-- Hollow profiles	3%	“
	76042900	-- Other	3%	“
76.05		Aluminium wire.		
		- Of aluminium, not alloyed:		
	76051100	-- Of which the maximum cross-sectional dimension exceeds 7 mm.	3%	“
	76051900	-- Other	3%	“
		- Of aluminium alloys:		
	76052100	-- Of which the maximum cross-sectional dimension exceeds 7 mm.	3%	“
	76052900	-- Other	3%	“
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm		
		- Rectangular (including square):		
	76061100	-- Of aluminium, not alloyed	3%	“
	76061200	-- Of aluminium alloys	3%	“
		- Other:		
	76069100	-- Of aluminium, not alloyed:		
	76069110	--- Corrugated or channelled sheeting and similar outer roofing material	3%	“
	76069190	--- Other	3%	“
	76069200	-- Of aluminium alloys:		
76069210	--- Corrugated or channelled sheeting and similar outer roofing material	3%	“	
	76069290	--- Other	3%	“
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:		
	76071100	-- Rolled but not further worked	3%	“
	76071900	-- Other:		
	76071910	--- Put up for retail sale	3%	“
	76071920	--- unprinted	3%	“
	76071990	--- Other	3%	“
	76072000	- Backed:		
	76072010	--- Unprinted	3%	“
	76072090	--- Other	3%	“
76.08		Aluminium tubes and pipes.		
	76081000	- Of aluminium, not alloyed		
	76081010	--- Of a kind used in air conditioning units, heat exchangers and radiators	3%	“
	76081020	--- Irrigation pipes	3%	“
	76081090	--- Other	3%	“
	76082000	- Of aluminium alloys:		
	76082010	--- Of a kind used in air conditioning units, heat exchangers and radiators	3%	“
	76082020	--- Irrigation pipes	3%	“
	76082090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
76.09	76090000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	3%	Kg
76.10		Aluminium structures (excluding prefabricated buildings of heading 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.		
	76101000	- Doors, windows and their frames and thresholds for doors	10%	“
	76109000	- Other:		
	76109010	--- Bridges and bridge sections	10%	“
	76109020	--- Towers and lattice masts	10%	“
	76109030	--- Other structures, of a kind used in agriculture	Nil	“
	76109040	--- Props and similar equipment for use in scaffolding	10%	“
	76109050	--- Pylons and masts for supporting electric power lines	10%	“
	76109060	--- Other structures and parts thereof	10%	“
	76109090	--- Other	10%	“
76.11	76110000	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.		
	76110010	--- Of sectional construction other than of flanged sections of corrugated sheet construction	3%	“
	76110090	--- Other	3%	“
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.		
	76121000	- Collapsible tubular containers	3%	“
	76129000	- Other:		
	76129010	--- For packaging of food and drink	3%	“
	76129020	--- tubes for packaging pastes in industry	3%	“
	76129030	--- Cryogenic containers for the storage of semen	3%	“
	76129090	--- Other	3%	“
76.13	76130000	Aluminium containers for compressed or liquefied gas.	3%	“
76.14		Stranded wire, cables, plated bands and the like, of aluminium, not electrically insulated.		
	76141000	- With steel core	10%	“
	76149000	- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	76151000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
	76151010	--- Gloves	10%	Kg
	76151020	--- Pressure cookers	10%	“
	76151090	--- Other	10%	“
	76152000	- Sanitary ware and parts thereof:		
	76152010	--- Dual flushing sanitary system	10%	“
	76152090	--- Other	10%	“
76.16		Other articles of aluminium.		
	76161000	- Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles - Other:	10%	“
	76169100	-- Cloth, grill, netting and fencing, of aluminium wire:		
	76169110	--- Conveyor belts and belting	10%	“
	76169190	--- Other	10%	“
	76169900	-- Other:		
	76169910	--- Tags for animals	10%	“
	76169920	--- Blanks and circles, unpressed	10%	“
	76169930	--- Transmission line fittings	10%	“
	76169990	--- Other	10%	“

CHAPTER 77

**[RESERVED FOR POSSIBLE FUTURE USE IN THE
HARMONIZED SYSTEM]**