

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, lamps 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 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;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) Articles of headings Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in 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 1 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 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 heading 81.13 is regarded as a single base metal.

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

(a) **Waste and scrap**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

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

Chapter 72

Iron and steel

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout this Schedule, 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 6% 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 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, 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**

Alloy 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 aluminium
- 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
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.03% 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 subject 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 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);
- 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.

Sub-heading Notes.

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: aluminium, 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 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but not other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **Hight 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, 0.6% or more of carbon and 3 to 6% 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 sub-headings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant sub-heading (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	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
I. - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM					
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
	7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	0%	Free
	7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	0%	Free
	7201.50.00	- Alloy pig iron; spiegeleisen.	kg	0%	Free
72.02		Ferro alloys.			
		- Ferro-manganese:			
	7202.11.00	-- Containing by weight more than 2% of carbon	kg	5%	Free
	7202.19.00	-- Other	kg	5%	Free
		- Ferro-silicon			
	7202.21.00	-- Containing by weight more than 55% of silicon	kg	5%	Free
	7202.29.00	-- Other	kg	5%	Free
	7202.30.00	- Ferro-silico-manganese	kg	5%	Free
		- Ferro-chromium:			
	7202.41.00	-- Containing by weight more than 4% of carbon	kg	5%	Free
	7202.49.00	-- Other	kg	5%	Free

	7202.50.00	- Ferro-silico-chromium	kg	5%	Free
	7202.60.00	- Ferro-nickel	kg	5%	Free
	7202.70.00	- Ferro-molybdenum	kg	5%	Free
	7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	kg	5%	Free
		- Other			
	7202.91.00	-- Ferro-titanium and ferro-silico-titanium	kg	5%	Free
	7202.92.00	-- Ferro-vanadium	kg	5%	Free
	7202.93.00	-- Ferro-niobium	kg	5%	Free
	7202.99.00	-- Other	kg	5%	Free
72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.			
	7203.10.00	- Ferrous products obtained by direct reduction of iron ore		BDT 1000/- per MT	Free
	7203.90.00	- Other		BDT 1000/- per MT	Free
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
	7204.10.00	- Waste and scrap of cast iron	kg	BDT 1500/- per MT	Free
		- Waste and scrap of alloy steel			
	7204.21.00	-- Of stainless steel	kg	BDT 1500/- per MT	Free
	7204.29.00	-- Other	kg	BDT 1500/- per MT	Free
	7204.30.00	- Waste and scrap of tinned iron or steel	kg	BDT 1500/- per MT	Free
		- Other waste and scrap:			
	7204.41.00	--Turning, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	BDT 1500/- per MT	Free
	7204.49.00	-- Other	kg	BDT 1500/- per MT	Free
	7204.50.00	- Remelting scrap ingots	kg	BDT 1500/- per MT	Free
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.			
	7205.10.00	- Granules	kg	5%	Free
		- Powders:			
	7205.21.00	-- Of alloy steel	kg	5%	Free
	7205.29.00	-- Other	kg	5%	Free
		II. - IRON AND NON-ALLOY STEEL			
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).			
	7206.10.00	- Ingots		BDT 7000/- per MT	Free
	7206.90.00	- Other		BDT 7000/- per MT	Free
72.07		Semi-finished products of iron or non-alloy steel.			
		- Containing by weight less than 0.25% of carbon:			
	7207.11.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	BDT 7000/- per MT	Free
	7207.12.00	-- Other, of rectangular (other than square) cross-section	kg	BDT 7000/- per	Free

7207.19.00	-- Other		MT BDT 7000/- per	
7207.20.00	- Containing by weight 0.25% or more of carbon	kg	MT BDT 7000/- per	Free
72.08	Flat-rolled products or iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	kg	MT	Free
	- In coils, not further worked than hot-rolled, with patterns in relief			
7208.10.10	--- Imported by VAT registered Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.10.90	--- Other	kg	10%	Free
	- Other, in coils, not further worked than hot-rolled, pickled			
	-- Of a thickness of 4.75 mm or more			
7208.25.10	--- Imported by VAT registered Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.25.90	--- Other	kg	10%	Free
	-- Of a thickness of 3 mm or more but less than 4.75 mm			
7208.26.10	--- Imported by VAT registered Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.26.90	--- Other	kg	10%	Free
	-- Of a thickness of less than 3 mm			
7208.27.10	--- Imported by VAT registered Transformer, pre-fabricated building, bicycle parts and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.27.90	--- Other	kg	10%	Free
	- Other, in coils, not further worked than hot-rolled			
	-- Of a thickness exceeding 10 mm			
7208.36.10	--- Imported by VAT registered Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.36.90	--- Other	kg	10%	Free
	--Of a thickness of 4.75 mm or more but not exceeding 10 mm			
7208.37.10	--- Imported by VAT registered Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.37.90	--- Other	kg	10%	Free
	-- Of a thickness of 3 mm or more but less than 4.75 mm			
7208.38.10	--- Imported by VAT registered Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.38.90	--- Other	kg	10%	Free
	-- Of a thickness of less than 3 mm			
7208.39.20	--- Imported by VAT registered Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.39.80	--- Other	kg	10%	Free
	- Not in coils, not further worked than hot-rolled, with patterns in relief			
7208.40.10	--- Imported by VAT registered Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.40.90	--- Other	kg	10%	Free
	- Other, not in coils, not further worked than hot-rolled			
	-- Of a thickness exceeding 10 mm			
7208.51.10	--- Imported by VAT registered Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.51.90	--- Other	kg	10%	Free
	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm			
7208.52.10	--- Imported by VAT registered Transformer, pre-fabricated building, motorcycle and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.52.90	--- Other	kg	10%	Free
	-- Of a thickness of 3 mm or more but less than 4.75 mm			
7208.53.10	--- Imported by VAT registered Transformer, pre-fabricated building, motorcycle and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
7208.53.90	--- Other	kg	10%	Free
	-- Of a thickness of less than 3 mm			
7208.54.10	--- Imported by VAT registered Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free

	7208.54.90	--- Other -- Other	kg	10%	Free
	7208.90.10	--- Imported by VAT registered Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry	kg	5%	Free
	7208.90.90	---Other	kg	10%	Free
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.			
	7209.15.00	- In coils, not further worked than cold-rolled (cold-reduced) -- Of a thickness of 3 mm or more	kg	10%	Free
	7209.16.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	10%	Free
	7209.17.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	10%	Free
	7209.18.00	-- Of a thickness of less than 0.5 mm - Not in coils, not further worked than cold-rolled (cold-reduced)	kg	25%	Free
	7209.25.00	-- Of a thickness of 3 mm or more	kg	10%	Free
	7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	10%	Free
	7209.27.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	10%	Free
	7209.28.00	-- Of a thickness of less than 0.5 mm	kg	10%	Free
	7209.90.00	- Other	kg	10%	Free
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.			
	7210.11.00	- Plated or coated with tin -- Of a thickness of 0.5 mm or more	kg	10%	Free
	7210.12.00	-- Of a thickness of less than 0.5 mm	kg	10%	Free
	7210.20.00	- Plated or coated with lead, including terne- plate	kg	10%	Free
	7210.30.00	- Electrolytically plated or coated with zinc - Otherwise plated or coated with zinc	kg	25%	Free
	7210.41.00	-- Corrugated -- Other	kg	25%	Free
	7210.49.10	--- Of a thickness of 0.4 mm or more imported by VAT registered refrigerator manufacturing industry	kg	10%	Free
	7210.49.20	--- Of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry	kg	10%	Free
	7210.49.90	--- Other	kg	25%	Free
	7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides - Plated or coated with aluminium -- Plated or coated with aluminium-zinc alloys	kg	10%	Free
	7210.61.10	--- Of a thickness of 0.4 mm or more imported by VAT registered refrigerator and air conditioner manufacturing industry	kg	10%	Free
	7210.61.20	--- Of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry	kg	10%	Free
	7210.61.90	--- Other -- Other	kg	25%	Free
	7210.69.10	--- Of a thickness of 0.4 mm or more imported by VAT registered refrigerator and air conditioner manufacturing industry	kg	10%	Free
	7210.69.20	--- Of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry	kg	10%	Free
	7210.69.90	--- Other - Painted, varnished or coated with plastics	kg	25%	Free
	7210.70.10	--- Of a thickness of 0.4 mm or more imported by VAT registered refrigerator and air conditioner manufacturing industry	kg	10%	Free
	7210.70.20	--- Of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry	kg	10%	Free
	7210.70.30	--- Of a thickness of more than 1.0 mm	kg	25%	Free
	7210.70.90	---Other	kg	25%	Free
	7210.90.00	- Other	kg	25%	Free
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.			
	7211.13.00	- Not further worked than hot-rolled -- 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	kg	10%	Free
	7211.14.00	-- Other, of a thickness of 4.75 mm or more	kg	10%	Free
	7211.19.00	-- Other	kg	10%	Free

	7211.23.00	- Not further worked than cold-rolled (cold-reduced) -- Containing by weight less than 0.25 % of carbon -- Other	kg	10%	Free
	7211.29.10	--- Carbon steel strips of thickness not exceeding 0.125mm	kg	5%	Free
	7211.29.90	--- Other	kg	10%	Free
	7211.90.00	- Other	kg	10%	Free
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
	7212.10.00	- Plated or coated with tin - Electrolytically plated or coated with zinc	kg	10%	Free
	7212.20.10	--- Imported by VAT registered refrigerator and air conditioner manufacturing industries	kg	5%	Free
	7212.20.90	--- Other	kg	10%	Free
	7212.30.00	- Otherwise plated or coated with zinc - Painted, varnished or coated with plastics	kg	10%	Free
	7212.40.10	--- Imported by VAT registered refrigerator and air conditioner manufacturing industries --- Other	kg	5%	Free
	7212.40.91	--- Co-polymer coated steel tape imported by VAT registered optical fibre cable manufacturing industry	kg	0%	Free
	7212.40.99	--- Other	kg	10%	Free
	7212.50.00	- Otherwise plated or coated	kg	10%	Free
	7212.60.00	- Clad	kg	10%	Free
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
	7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	25%	Free
	7213.20.00	- Bar and rods of free-cutting steel - Other -- Of circular cross-section measuring less than 14 mm in diameter	kg	25%	Free
	7213.91.10	--- Imported by VAT registered electrode manufacturing and wire drawing industries	kg	5%	Free
	7213.91.20	--- Wire rod imported by VAT registered bicycle manufacturing industries	kg	25%	Free
	7213.91.90	--- Other	kg	25%	Free
	7213.99.00	-- Other	kg	25%	Free
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.			
	7214.10.00	- Forged	kg	25%	Free
	7214.20.00	- Containing indentations, ribs, grooves or other deformations Produced during the rolling process or twisted after rolling	kg	25%	Free
	7214.30.00	- Other, of free-cutting steel - Other -- Of rectangular (other than square) cross-section	kg	25%	Free
	7214.91.10	--- Imported by VAT registered leaf spring manufacturing industries	kg	5%	Free
	7214.91.90	--- Other	kg	25%	Free
	7214.99.00	-- Other	kg	25%	Free
72.15		Other bars and rods of iron or non-alloy steel. Of free-cutting steel, not further worked than cold-formed or cold-finished			
	7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	10%	Free
	7215.50.00	- Other, not further worked than cold-formed or cold-finished	kg	10%	Free
	7215.90.00	- Other	kg	10%	Free
72.16		Angles, shapes and sections of iron or non-alloy steel.			
	7216.10.00	- U, I or H section, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	10%	Free
	7216.21.00	-- L sections	kg	25%	Free
	7216.22.00	-- T sections - U, I or H sections, not further worked than hot-rolled hot-drawn or extruded of a height of 80 mm or more	kg	10%	Free
	7216.31.00	-- U sections	kg	10%	Free
	7216.32.00	-- I sections	kg	10%	Free

	7216.33.00	-- H sections	kg	10%	Free
	7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg	10%	Free
	7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded - Angles, shapes and sections, not further worked than cold-formed or cold-finished	kg	10%	Free
	7216.61.00	-- Obtained from flat-rolled products	kg	10%	Free
	7216.69.00	-- Other	kg	10%	Free
	7216.91.00	-- Cold-formed or cold-finished from flat-rolled products	kg	10%	Free
	7216.99.00	-- Other	kg	10%	Free
72.17		Wire of iron or non-alloy steel.			
	7217.10.00	- Not plated or coated, whether or not polished	kg	5%	Free
	7217.20.00	- Plated or coated with zinc	kg	10%	Free
	7217.30.00	- Plated or coated with other base metals	kg	5%	Free
	7217.90.00	- Other	kg	25%	Free
		III. - STAINLESS STEEL			
72.18		Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.			
	7218.10.00	- Ingots and other primary forms - Other	kg	5%	Free
	7218.91.00	-- Of rectangular (other than square) cross-section	kg	5%	Free
	7218.99.00	-- Other	kg	5%	Free
72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.			
		- Not further worked than hot-rolled, in coils			
	7219.11.00	-- Of a thickness exceeding 10 mm	kg	10%	Free
	7219.12.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	10%	Free
	7219.13.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	Free
	7219.14.00	-- Of a thickness of less than 3 mm	kg	10%	Free
		- Not further worked than hot-rolled, not in coils			
	7219.21.00	-- Of a thickness exceeding 10 mm	kg	10%	Free
	7219.22.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	10%	Free
	7219.23.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	Free
	7219.24.00	-- Of a thickness of less than 3 mm	kg	10%	Free
		- Not further worked than cold-rolled (cold-reduced)			
	7219.31.00	-- Of a thickness of 4.75 mm or more	kg	10%	Free
	7219.32.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	Free
	7219.33.00	-- Of a thickness exceeding 1 mm but less 3 mm	kg	10%	Free
	7219.34.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	10%	Free
	7219.35.00	-- Of a thickness of less than 0.5 mm	kg	10%	Free
	7219.90.00	- Other	kg	10%	Free
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.			
		- Not further worked than hot-rolled			
	7220.11.00	-- Of a thickness of 4.75 mm or more -- Of a thickness of less than 4.75 mm	kg	10%	Free
	7220.12.10	--- Thickness less than 0.125mm	kg	5%	Free
	7220.12.90	--- Other	kg	10%	Free
		- Not further worked than cold-rolled (cold-reduced)			
	7220.20.10	--- Thickness less than 0.125mm	kg	5%	Free
	7220.20.90	--- Other	kg	10%	Free
	7220.90.00	- Other	kg	10%	Free
72.21	7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	kg	5%	Free
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			
	7222.11.00	-- Of circular cross-section	kg	10%	Free
	7222.19.00	-- Other	kg	10%	Free
	7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	kg	10%	Free
	7222.30.00	- Other bars and rods	kg	10%	Free
	7222.40.00	- Angles, shapes and sections	kg	10%	Free

72.23	7223.00.00	Wire of stainless steel.	kg	10%	Free
		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.			
	7224.10.00	- Ingots and other primary forms	kg	10%	Free
	7224.90.00	- Other	kg	10%	Free
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.			
		- Of silicon-electrical steel			
	7225.11.00	-- Grain-oriented	kg	5%	Free
	7225.19.00	-- Other	kg	5%	Free
		- Other, not further worked than hot-rolled, in coils			
	7225.30.10	--- Imported by VAT registered alloy steel manufacturers	kg	5%	Free
	7225.30.90	--- Other	kg	10%	Free
		- Other, not further worked than hot-rolled, not in coils			
	7225.40.10	--- Imported by VAT registered mould manufacturing industry	kg	0%	Free
	7225.40.90	--- Other	kg	10%	Free
		- Other, not further worked than cold-rolled (cold-reduced)			
	7225.50.10	--- Imported by VAT registered mould manufacturing industry	kg	0%	Free
	7225.50.90	--- Other	kg	10%	Free
		- Other			
	7225.91.00	-- Electrolytically plated or coated with zinc	kg	10%	Free
	7225.92.00	-- Otherwise plated or coated with zinc	kg	10%	Free
		-- Other			
	7225.99.10	--- Metal frames for LCD/LED TV panel imported by VAT registered TV manufacturers	kg	5%	Free
	7225.99.90	--- Other	kg	10%	Free
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.			
		- Of silicon-electrical steel			
	7226.11.00	-- Grain-oriented	kg	10%	Free
	7226.19.00	-- Other	kg	5%	Free
	7226.20.00	- Of high speed steel	kg	10%	Free
		- Other			
	7226.91.00	-- Not further worked than hot-rolled	kg	10%	Free
	7226.92.00	-- Not further worked than cold-rolled (cold-reduced)	kg	10%	Free
	7226.99.00	-- Other	kg	10%	Free
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
	7227.10.00	- Of high speed steel	kg	10%	Free
	7227.20.00	- Of silico-manganese steel	kg	10%	Free
	7227.90.00	- Other	kg	10%	Free
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.			
	7228.10.00	- Bars and rods, of high speed steel	kg	10%	Free
	7228.20.00	- Bars and rods, of silico-manganese steel	kg	10%	Free
	7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg	10%	Free
	7228.40.00	- Other bars and rods, not further worked than forged	kg	10%	Free
	7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	kg	10%	Free
	7228.60.00	- Other bars and rods	kg	10%	Free
	7228.70.00	- Angles, shapes and sections	kg	10%	Free
	7228.80.00	- Hollow drill bars and rods	kg	10%	Free
72.29		Wire of other alloy steel			
	7229.20.00	- Of silico-manganese steel	kg	10%	Free
	7229.90.00	- Other	kg	10%	Free