

ORGANIZACIÓN MUNDIAL DEL COMERCIO

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(01-5576)

Comité de Normas de Origen

TEXTO DE NEGOCIACIÓN INTEGRADO PARA EL PROGRAMA DE TRABAJO DE ARMONIZACIÓN

CAPÍTULOS 72 Y 73 (FUNDICION, HIERRO Y ACERO)

Nota de la Secretaría

Revisión

1. En la reunión celebrada el 10 de mayo de 1996, el Comité de Normas de Origen (denominado en adelante el Comité o CNO) decidió establecer un texto de negociación integrado para el programa de trabajo de armonización. El primer texto de negociación fue distribuido con la signature G/RO/W/13 (24 de mayo de 1996) y se actualizó periódicamente (G/RO/W/13/Rev.1 a 3 y G/RO/W/13/Rev.3/Add.1 y 2). Con la signature G/RO/41 (3 de septiembre de 1999) se distribuyó una versión más consolidada del texto de negociación integrado, la cual también se ha ido actualizando periódicamente (JOB(99)/5869, JOB(99)/7617, JOB(00)/1573, JOB(00)/3230, JOB(00)/5207 y JOB(00)/7194).
2. En el documento que se adjunta* figura la última actualización del texto de negociación sobre los capítulos 72 y 73; en él se reflejan los avances del Comité en septiembre/octubre de 2001.

* En inglés solamente.

ISSUES FOR DECISION: CHAPTERS 72 TO 73

Issue No. 1

~~1(a) — PRODUCTION OF ANGLES, SHAPES, SECTIONS FROM FLAT ROLLED PRODUCTS, OR BARS AND RODS, ETC.~~

~~(a)(i) — Production of angles, shapes and sections of split heading ex72.16(a) from flat rolled products, or bars and rods, of iron or non-alloy steel is a substantial transformation.~~

~~OPTION A: — Yes (CTH): (CHI)(IND)(PHI)(CH)(KOR)(JPN)(BRA)~~

~~OPTION B: — No (CTHS, except from headings 72.08, ex72.11(a), 72.12 through 72.15): (AUS)~~

~~OPTION C: — No (CTH, except from headings 72.08 through 72.15): (AUS)(EGY)(EC)(US)(ARG)(CAN)~~

~~Relevant HS Code: ex72.16(a)~~

~~(a)(ii) — Production of angles, shapes and sections of split heading ex72.22(b) from flat rolled products of stainless steel, or bars and rods in irregularly wound coils is a substantial transformation.~~

~~OPTION A: — Yes (CTH): (CAN)(CHI)(CH)(IND)(JPN)(KOR)(PHI)(BRA)(DOM)~~

~~OPTION B: — No (CTH, except from heading 72.21): (CAN)~~

~~OPTION C: — No (CTH, except from headings 72.19 through 72.21): (US)(EC)(EGY)~~

~~Relevant HS Code: ex72.22(b)~~

~~(a)(iii) — Production of angles, shapes and sections of split heading ex72.28(b) from flat rolled products of other alloy steel, or bars and rods in irregularly wound coils steel is a substantial transformation.~~

~~OPTION A: — Yes (CTH): (CAN)(CHI)(IND)(JPN)(KOR)(PHI)(BRA)(DOM)~~

~~OPTION B: — No (CTH, except from heading 72.27):~~

~~OPTION C: — No (CTH, except from headings 72.25 through 72.27): (US)(EC)(ARG)(EGY)~~

~~Relevant HS Code: ex72.28(b)~~

~~1(b) — production of flat rolled products, of a width of 600 mm or more, of split headings ex72.19(a) and ex72.25(a) from flat rolled products of a width of less than 600 mm is a substantial transformation.~~

~~OPTION A: — Yes (CTH): (CH, EGY, JPN, KOR, MOR, NZ, PHI, US) (BRA)(DOM)~~

~~OPTION B: — No (CAN, CHI, EC, IND)~~

- ~~• For split heading ex72.19(a) : CTH, except from heading 72.20~~

- For split heading ~~ex72.25(a) : CTH, except from heading 72.26~~

Relevant HS Codes :

~~ex72.19 (a), ex72.25(a)~~

~~1(c) — Production of bars and rods of stainless steel (hot rolled), of split headings ex72.22(a) and ex72.28 (a) from bars and rods in irregularly wound coils is a substantial transformation.~~

~~OPTION A: Yes~~

- ~~For split heading ex 72.22 (a) : CTH (MAL)~~
- ~~For split heading ex 72.28 (a) : CTH~~

~~OPTION B : No (JPN, BRA, CAN, CHI, US, EC, EGY, IND)(CH, KOR, PHI, DOM)~~

- ~~For split heading ex 72.22 (a) : CTH, except from heading 72.21~~
- ~~For split heading ex 72.28 (a) : CTH, except from heading 72.27~~

Relevant HS Codes :

~~ex72.22(a) and ex 72.28 (a)~~

~~ISSUE No.2~~

~~2(a)(i) — Cold rolling (cold reducing) of flat rolled products of iron and non alloy steel (hot rolled) of split heading ex72.11(a) to produce a good of split heading ex72.11(b) is a substantial transformation.~~

~~OPTION A: Yes (CTHS): (AUS, CAN, EC, IND, JPN, KOR, MOR, NZ, PHI, US)(BRA, DOM)~~

~~OPTION B: No (CTH): (CHI)~~

~~—— No (CTH, except from 72.08 or 72.09): (ARG)~~

Relevant HS Code: ~~ex 72.11(b)~~

~~(a)(ii) — Cold rolling (cold reducing) of flat rolled products of iron or non alloy steel (of a width of 600 mm or more) of heading 72.08 or 72.09 to produce the good (of a width of less than 600 mm) of split heading 72.11(b) is a substantial transformation.~~

~~OPTION A: Yes (CTH/CTHS): (AUS, CAN, CHI, EC, IND, JPN, KOR, NZ, PHI, US)
(BRA, DOM)~~

~~OPTION B: NO (CTH, except from 72.08 or 72.09): (ARG)~~

Relevant HS Code: ~~ex72.11(b)~~

~~2(b)(i) — Cold rolling (cold reducing) of angles, shapes and sections (hot rolled) of split heading ex72.16(a) to produce a good of ex72.16(b) is a substantial transformation.~~

~~OPTION A: Yes (CTHS): (AUS, JPN, KOR, NZ)(DOM)~~

~~OPTION B: No (CTH): (CAN, CHI, EC, US) (EGY, CH, PHI)~~

Relevant HS Code: ~~ex72.16(b)~~

~~(b)(ii) Production of angles, shapes and sections of iron or non alloy steel (cold rolled) of split heading 72.16(b) from flat rolled products, bars and rods is a substantial transformation.~~

~~OPTION A: Yes (CTHS): (EGY, JPN, KOR, PHI)(CH, DOM)~~

~~OPTION B: No (CTH, except from 72.08 through 72.15): (CHI)~~

~~OPTION C: No (CTH, except from 72.09, 72.10, ex72.11(b) or 72.15): (US)(CAN)~~

~~OPTION D: No (CTH, except from 72.09, ex72.11(b), 72.14 or 72.15): (EC)(VEN)~~

~~OPTION E: No (CTHS, except from 72.09, 72.10, ex72.11(b), 72.12 through 72.15): (AUS)~~

~~Relevant HS Code: 72.16(b)~~

~~(b)(iii) The production of bars, rods, angles, shapes and sections (cold rolled) of split heading ex72.22(e) from hot rolled bars, rods, angles, shapes and sections of heading 72.22 is a substantial transformation.~~

~~OPTION A: Yes (CTHS): (CH, EGY, JPN, KOR, PHI) (DOM)~~

~~OPTION B: No (CTH): (CAN, CHI, EC, US)~~

~~Relevant HS Code: ex.72.22(e)~~

~~(b)(iv) Production of bars, rods, angles, shapes and sections of stainless steel (cold rolled) of split heading ex72.22(e) from flat rolled products, bars and rods in irregularly wound coils is a substantial transformation.~~

~~OPTION A: Yes (CTHS): (CH, JPN, KOR, PHI)(DOM)~~

~~OPTION B: No (CTH, except from 72.21):~~

~~OPTION C: No (CTH, except from ex72.19(b), 72.20, or 72.21): (CHI, US)~~

~~OPTION D: No (CTH, except from ex72.19(b), ex72.20(b), or 72.21): (EC) (EGY)~~

~~OPTION E: No (CTHS, except from ex72.19(b), ex72.20(b)): (CAN)~~

~~Relevant HS Code: ex72.22(e)~~

~~2(c)(i) Production of flat rolled products of stainless steel (of a width of 600mm or more, cold rolled) of split heading ex72.19(b) from products (of a width of less than 600mm) of heading 72.20 is a substantial transformation.~~

~~OPTION A: Yes (CTHS): (JPN, KOR, MEX, NOR, NZ, PHI) (CAN, DOM)~~

~~OPTION B: No (CTH, except from ex72.20(b)): (US) (CHI) (EGY)~~

~~— No (CTHS, except from ex72.20(b)): (CH) (EC)~~

~~OPTION C: No (CTH, except from ex 72.20):~~

~~Relevant HS Code: ex72.19(b)~~

~~(c)(ii) Production of flat rolled products of stainless steel (cold rolled) of split heading ex72.19(b) from other products of the same heading is substantial transformation~~

~~OPTION A: Yes (CTHS): (EC, JPN, KOR, MEX, NOR, PHI)(CAN, EGY, US, DOM)~~

~~OPTION B: No (CTH): (CHI)~~

~~Relevant HS Code: ex.72.19(b)~~

~~2(d)(i) Production of flat rolled products of stainless steel (of a width of less than 600mm) of split heading ex72.20(b) from flat rolled products of a width of 600mm or more of heading 72.19 is a substantial transformation.~~

~~OPTION A: Yes (CTH, CTHS): (CAN, EC, EGY, JPN, KOR, PHI, NZ, US, DOM)~~

~~OPTION B: No (CTH, except from 72.19): (CHI)~~

~~Relevant HS Code: ex72.20(b)~~

~~(d)(ii) Production of flat rolled products of stainless steel (cold rolled) of split heading ex72.20(b) from products of the same heading is a substantial transformation.~~

~~OPTION A: Yes (CTHS): (EC, EGY, JPN, KOR, PHI, CAN, US, NZ)~~

~~OPTION B: No (CTH): (CHI)~~

~~Relevant HS Code: ex72.20(b)~~

~~2(e)(i) Production of bars and rods, angles, shapes and sections of alloy steel (cold rolled) of split heading ex72.28(c) from flat rolled products or from bars and rods in irregularly wound coils is a substantial transformation.~~

~~OPTION A: Yes (CTHS): (JPN, KOR, PHI, EGY, DOM)~~

~~OPTION B: No (CTH, except from 72.25(b) through 72.27): [CHI](ARG)~~

~~OPTION C: No (CTHS, except from ex72.25(b), ex72.26(b)):~~

~~OPTION D: No (CTH, except from ex72.25(b), ex72.26(b) and 72.27): (US)[CHI](EC)~~

~~Relevant HS Code: ex72.28(c)~~

~~(e)(ii) Production of bars and rods, angles, shapes and sections of alloy steel (cold rolled) from products of the same heading is a substantial transformation.~~

~~OPTION A: Yes (CTHS): (EGY, JPN, KOR, PHI)~~

~~OPTION B: No. (CTH): (ARG, CHI, US)(EC) (see 2(e)(i) above)~~

~~Relevant HS Code: ex72.28(c)~~

~~ISSUES FOR DECISION; CHAPTERS 72 TO 73~~

~~ISSUE No. 1: PRODUCTION OF FLAT ROLLED PRODUCTS, BARS AND RODS, ANGLES, SHAPES AND SECTIONS, NOT FURTHER WORKED THAN HOT ROLLED~~

~~(a) — Angles, shapes and sections of headings ex72.16(a), ex72.22(b), ex72.28(b) from flat-rolled products or bars and rods~~

~~OPTION A : Yes~~

1. The production of angles, shapes and sections, not further worked than hot-rolled, from flat-rolled products or bars and rods is a substantial transformation.

The origin criterion should be :

• ~~For split heading ex72.16(a) :~~

~~CTH (IND, PHI, CH, KOR, JPN, EGY)~~

• ~~For split heading ex72.22(b) :~~

~~CTH (CH, JPN, KOR, PHI)~~

• ~~For split heading ex72.28(b) :~~

~~CTH (JPN, KOR, PHI)~~

~~OPTION B : Yes, provided~~

2. ~~The production of angles, shapes and sections, not further worked than hot-rolled, from flat-rolled products or bars and rods is a substantial transformation, provided that :~~

• ~~For split heading ex72.16(a) :~~

~~- they are not just formed or bent from steel that has already been hot-rolled (AUS)~~

• ~~For split heading ex72.22(b) :~~

~~- the material used is not bars and rods, hot-rolled, in irregularly wound coils (CAN)~~

• ~~For split heading ex72.28(b) :~~

~~- the material used is not bars and rods, hot-rolled, in irregularly wound coils (CAN, KOR, EGY)~~

The origin criterion should be :

• ~~For split heading ex72.16(a) :~~

~~CTHS, except from headings 72.08, ex72.11 (a), 72.12 through 72.15 (AUS)~~

• ~~For split heading ex72.22(b) :~~

~~CTH, except from heading 72.21 (CAN)~~

- ~~For split heading ex72.28(b):~~

~~CTH, except from heading 72.27 (CAN, EGY)~~

~~OPTION C : No~~

~~3. The production of angles, shapes and sections, not further worked than hot rolled, from flat rolled products or bars and rods is not a substantial transformation.~~

~~The origin criterion should be :~~

- ~~For split heading ex72.16(a):~~

~~CTH, except from headings 72.08 through 72.15 (ARG, CAN, EC, US)~~

- ~~For split heading ex72.22(b):~~

~~CTH, except from headings 72.19 through 72.21 (US, EC, EGY)~~

- ~~For split heading ex72.28(b):~~

~~CTH, except from headings 72.25 through 72.27 (US, EC, ARG)~~

~~Relevant HS Codes :~~

~~ex 72.16 (a), ex72.22(b), ex72.28(b)~~

- ~~(b) Flat rolled products, of a width of 600 mm or more, of split headings ex72.19 (a) and ex72.25(a) from flat rolled products of a width of less than 600 mm~~

~~OPTION A : Yes~~

~~4. The production of flat rolled products, not further worked than hot rolled, of a width of 600 mm or more, from flat rolled products of a width of less than 600 mm is a substantial transformation.~~

~~The origin criterion should be :~~

- ~~For split heading ex72.19(a):~~

~~CTH (MOR, JPN, CH, KOR, EGY, NZ, PHI)~~

- ~~For split heading ex72.25(a):~~

~~CTH (CH, JPN, KOR, EGY, NZ, PHI)~~

~~OPTION B : No~~

~~5. The production of flat rolled products, not further worked than hot rolled, of a width of 600 mm or more, from flat rolled products of a width of less than 600 mm is not a substantial transformation.~~

~~The origin criterion should be :~~

- ~~For split heading ex72.19(a):~~

~~CTH, except from heading 72.20 (CAN, EC, US)~~

- ~~• For split heading ex72.25(a) :~~

~~CTH, except from heading 72.26 (CAN, EC, US)~~

~~Relevant HS Codes :
ex72.19 (a), ex72.25(a)~~

- ~~(c) Bars and rods of stainless steel, of split headings ex72.22(a) and ex72.28 (a) from bars and rods in irregularly wound coils~~

OPTION A : Yes

~~6. The production of bars and rods, not further worked than hot rolled, of stainless steel from bars and rods in irregularly wound coils is a substantial transformation.~~

~~The origin criterion should be :~~

- ~~• For split heading ex 72.22 (a) :~~

~~CTH (CH, KOR, PHI)~~

- ~~• For split heading ex 72.28 (a) :~~

~~CTH (KOR)~~

OPTION B : No

~~7. The production of bars and rods, not further worked than hot rolled, of stainless steel from bars and rods in irregularly wound coils is not a substantial transformation.~~

~~The origin criterion should be :~~

- ~~• For split heading ex 72.22 (a) :~~

~~CTH, except from heading 72.21 (JPN, CAN, US, EC, EGY, BRA)~~

- ~~• For split heading ex 72.28 (a) :~~

~~CTH, except from heading 72.27 (JPN, CAN, US, EC, EGY, BRA)~~

~~Relevant HS Codes :
ex72.22(a) and ex 72.28 (a)~~

~~ISSUE No. 2: COLD ROLLING (COLD REDUCING)~~

- ~~(a) Of flat rolled products of iron or non alloy steel, of a width of less than 600 mm, not clad, plated or coated, of heading ex72.11(b), from flat rolled products not clad, plated or coated~~

OPTION A : Yes

~~8. Cold rolling of flat rolled products of iron or non alloy steel, of a width of less than 600 mm, not clad, plated or coated, from flat rolled products not clad, plated or coated, is a substantial transformation.~~

The origin criterion should be :

~~CTHS (EC, JPN, PHI, KOR, AUS, NZ)~~

~~OPTION B : Yes, except~~

~~9. Cold rolling of flat rolled products of iron or non alloy steel, of a width of less than 600 mm, not clad, plated or coated, from flat rolled products not clad, plated or coated, is a substantial transformation, except from flat rolled products of the same heading.~~

The origin criterion should be :

~~CTH (CAN)~~

~~OPTION C : Yes, except~~

~~10. Cold rolling of flat rolled products of iron or non alloy steel, of a width of less than 600 mm, not clad, plated or coated, from flat rolled products not clad, plated or coated, is a substantial transformation, except from cold rolled flat rolled products, of a width of 600 mm or more, not clad, plated or coated.~~

~~CTHS, except from heading 72.09 (US)~~

~~OPTION D : No~~

~~11. Cold rolling of flat rolled products of iron or non alloy steel, of a width of less than 600 mm, not clad, plated or coated, from flat rolled products not clad, plated or coated, is not a substantial transformation.~~

The origin criterion should be :

~~CTH, except from heading 72.08 or 72.09 (ARG)~~

~~Relevant HS Code:~~

~~ex72.11 (b)~~

~~(b) — Of angles, shapes and sections, of heading ex 72.16(b), bars and rods and angles, shapes and sections of heading ex72.22(c) from flat rolled products and bars and rods~~

~~OPTION A : Yes~~

~~12. — The production of angles, shapes and sections, not further worked than cold rolled, of split heading ex72.16(b), bars and rods and angles, shapes and sections of split heading ex72.22(c) from flat rolled products and bars and rods is a substantial transformation.~~

The origin criterion should be :

● ~~For split heading ex72.16(b) :~~

~~CTHS (JPN, KOR, EGY, PHI)~~

- ~~For split heading ex72.22(c):~~

~~CTHS (JPN, CH, KOR, PHI)~~

~~OPTION B: Yes, except~~

~~13. The production of angles, shapes and sections, of split heading ex72.16(b) and angles, shapes, sections and bars and rods of split heading ex72.22(c) from flat rolled products and bars and rods is a substantial transformation, provided that:~~

- ~~For split heading ex72.16(b):~~

- ~~the material used is not flat rolled products clad, plated or coated, cold rolled flat-rolled products not clad, plated or coated or bars and rods of heading 72.15 (US)~~
- ~~they are obtained from flat rolled products or from angles, shapes and sections, not further worked than hot rolled (AUS, EC).~~

- ~~For split heading ex72.22(c):~~

- ~~the material used is not bars and rods, hot rolled, in irregularly wound coils (CAN)~~
- ~~the material used is not cold rolled products (EC, EGY)~~

~~The origin criterion should be:~~

- ~~For split heading ex72.16(b):~~

~~CTHS, except from headings 72.09, 72.10, ex72.11(b), 72.12 through 72.15 (EC) (AUS)~~
~~CTH, except from heading 72.09, 72.10, ex 72.11 (b) or 72.15 (US)~~

- ~~For split heading ex72.22(c):~~

~~CTH, except from heading 72.21 (CAN)~~
~~CTHS, except from cold rolled products of headings 72.19 through 72.21 (EC, EGY)~~

~~OPTION C: No~~

~~14. Cold rolling of angles, shapes and sections from flat rolled products and bars and rods is not a substantial transformation.~~

~~The origin criterion should be:~~

- ~~For split heading ex72.16(b):~~

~~CTH, except from headings 72.08 through 72.15 (CAN)~~

- ~~For split heading ex72.22(c):~~

~~CTH, except from heading ex 72.19 (b), 72.20 or 72.21 (US)~~

Relevant HS Codes:

~~ex72.16(b), ex72.22(e)~~

- (c) — ~~Production~~ of flat rolled products of stainless steel, ~~cold-rolled~~, of a width of 600 mm or more, of split heading ~~ex72.19(b)~~, from flat rolled products of a width of less than 600 mm or from flat rolled products of the same heading **is a substantial transformation**

OPTION A : Yes

15. — ~~Cold rolling of flat rolled products of stainless steel, of a width of 600 mm or more, from flat-rolled products of a width of less than 600 mm or from flat rolled products of the same heading is a substantial transformation.~~

The origin criterion should be :

~~CTHS (MEX, JPN, KOR, NZ, PHI)~~

OPTION B : Yes, except

16. — ~~Cold rolling of flat rolled products of stainless steel, of a width of 600 mm or more, from flat-rolled products of a width of less than 600 mm or from flat rolled products of the same heading is a substantial transformation, except from flat rolled products of heading 72.20.~~

The origin criterion should be :

~~CTHS, except from heading 72.20 (EC)~~

OPTION C : No

17. — ~~Cold rolling of flat rolled products of stainless steel, of a width of 600 mm or more, from flat-rolled products of a width of less than 600 mm, or from flat rolled products of the same heading is not a substantial transformation.~~

The origin criterion should be :

~~CTH, except from heading 72.20 (CAN, EGY)~~

~~CTH, except from split heading ex 72.20 (b) (US)~~

Relevant HS Code:

~~ex72.19(b)~~

- (d) — ~~Of flat rolled products of stainless steel, of a width of less than 600 mm, of split heading ex72.20(b), from flat rolled products of a width of 600 mm or more or from flat rolled products of the same heading~~

OPTION A : Yes

18. — ~~Cold rolling of flat rolled products of stainless steel, of a width of less than 600 mm, from flat rolled products of a width of 600 mm or more or from flat rolled products of the same heading is a substantial transformation.~~

The origin criterion should be :

~~CTHS (EC, EGY, JPN, KOR, PHI)~~

~~OPTION B : Yes, except~~

~~19. — Only cold rolling of flat rolled products of stainless steel, of a width of less than 600 mm, of split heading ex72.20 (b), from flat rolled products of a width of 600 mm or more is a substantial transformation.~~

~~CTH (CAN)~~

~~OPTION C : No~~

~~20. — Cold rolling of flat rolled products of stainless steel, of a width of less than 600 mm, from flat rolled products of a width of 600 mm or more is not a substantial transformation.~~

~~The origin criterion should be :~~

~~CTH, except from heading 72.19 (NZ, US)~~

~~Relevant HS Code:~~

~~ex72.20(b)~~

~~(e) — Of cold rolled bars and rods, angles, shapes and sections of alloy steel and hollow drill bars and rods of split heading ex72.28(e) from flat rolled products or from bars and rods in irregularly wound coils or from products of the same heading~~

~~OPTION A : Yes~~

~~21. — Cold rolling of bars and rods, angles, shapes and sections of alloy steel and hollow drill bars and rods from flat rolled products or from bars and rods in irregularly wound coils or from products of the same heading is a substantial transformation.~~

~~The origin criterion should be :~~

~~CTHS (JPN, KOR, PHI)~~

~~OPTION B : Yes, except~~

~~22. — Cold rolling of bars and rods, angles, shapes and sections of alloy steel and hollow drill bars and rods from flat rolled products or from bars and rods in irregularly wound coils or from products of the same heading is a substantial transformation, except from cold rolled products of headings 72.25 through 72.27.~~

~~The origin criterion should be :~~

~~CTHS, except from cold rolled products of headings 72.25 through 72.27 (EC, EGY)~~

~~OPTION C : No~~

~~23. — Cold rolling of bars and rods, angles, shapes and sections of alloy steel and hollow drill bars and rods from flat rolled products or from bars and rods in irregularly wound coils or from products of the same heading is not a substantial transformation~~

~~The origin criterion should be:~~

~~CTH, except from headings 72.25 through 72.27 (ARG)~~

~~CTH, except from split headings ex 72.25 (b), ex 72.26 (b) or heading 72.27 (US)~~

~~Relevant HS Codes:~~

~~ex 72.28(e)~~

ISSUE No. 3: COATINGS

- (a) Printing or lacquering of flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin (split heading ex 72.10(b)) is a substantial transformation.

OPTION A: Yes

24. Printing or lacquering of flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin is a substantial transformation. The materials used have both sides blank with a layer of tincoating. Different thickness, hardness and amount of tincoating on each type of tinplate are required to manufacture different types of cans. The manufacturing process involves:

For lacquered tinplate (HS subheading 7210.10)

Stage 1: Lacquering

- (a) Lacquering is usually done on the reverse of the printed side of the tinplate. It can also be done on both sides. Not the whole tinplate is lacquered or printed. Precise plain margins (about 3mm) need to be left on both the lacquered and printed surfaces for welding of the blank into a can or container. A sheet of tinplate can consist of more than 2 blanks. The lacquer consists of different chemicals to form various lacquers for different applications. For example, epoxy resin, vinyl resin, etc. together with solvent and additives. Lacquer is applied onto the surface by a roller coating machine. To cure the lacquer, it is heated up to a high temperature of about 200°C for 10-20 minutes.
- (b) Lacquering is performed to prevent corrosion and changes in the food by the packaging material. The lacquer acts as a protective layer to prevent the packed product from becoming contaminated through chemical reaction with the base material. It also preserves the flavour of the packed product in the case of food. Lacquer is not applied to all tinplates, but those that are to be formed into metal packaging to contain food, beverages, paints and chemicals.

For printed tinplate (HS subheading 7210.90)

Stage 2: Base coating

- (a) The base coating consists of resins, toner, TiO₂, solvent, melamine, etc. Coating is widely used in the metal industry to act as a base for other colours to be printed on to form various shades and designs. The basic colours are cyan, magenta, yellow, black and additional colours, if necessary. The side of the tinplate to be printed is coloured with a base coat to give a good decorative ground for other primary colours and special colours to be added on.

Stage 3: Printing

- (a) On the side where the base coating is applied, offset lithography printing is applied with a solvent-based system. An offset printing process is required for printing on metal tinplates. The printing inks are dried in an LPG – driven oven. The last pass includes a drying protective varnish,

which gives the final print a glossy finish. Varnish is applied to all printed tinplates to prevent scratches during the can-forming operation or stamping.

Substantial transformation

The imported flat-rolled tinplates have undergone the following changes in their characteristics and properties:

- (1) The lacquered surface has been treated so that, when formed into a can, it can be filled with different products, which may be edible or non-edible, e.g. food and beverages, edible oil, paint.
- (2) The tinplates have been transformed into a new product with a specific use, i.e. for making into cans or containers. The outline of a formed tin is marked on the printed tinplate sheets and indicated by the welding margins, which are left unprinted.
- (3) These cans or containers may be highly decorative for marketing appeal.
- (4) The value of each of these printed tinplates lies in the fact that it is meant only for a particular brand, design and can. It will have less than 30% of its original value if used for other purposes. For example, if a manufacturer prints a design called "Brand X" on the tinplates with a thickness of 0.16mm and welded margins meant for manufacturing of a 300 ml can, then these tinplates cannot be used for other purposes. In the event that the order is cancelled, the manufacturer cannot sell the printed tinplates to another buyer. They can only be sold as scrap metal and the value is less than 30% in the Singapore context.

The origin criterion should be:

CTHS (SG, KOR, PHI)(JPN)(DOM)

OPTION B : No

25. Printing or lacquering of flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin is not a substantial transformation.

The origin criterion should be:

CTH (EC, AUS, NZ)(CAN, BRA, EGY)
CTH, except from heading 72.08 or 72.09 (US, ARG)

Relevant HS Code:
ex72.10(b)

~~(b) — Corrugating of flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with zinc (split heading ex72.10(c))~~

~~OPTION A: Yes~~

~~26. — Corrugating of flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with zinc is a substantial transformation.~~

~~— The origin criterion should be:~~

~~CTHS (PHI, KOR)(JPN)~~

~~OPTION B: No~~

~~27. Corrugating of flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with zinc is not a substantial transformation.~~

~~— The origin criterion should be:~~

~~CTH (EC, AUS, NZ)(BRA, CAN, DOM)~~

~~CTH, except from heading 72.08 or 72.09 (ARG, US)~~

~~Relevant HS Code:~~

~~ex72.10(c)~~

- (c) Coating of flat-rolled products, angles, shapes, sections, wire, bars, rods and hollow drill bars and rods

OPTION A: Yes

28. Coating of flat-rolled products, angles, shapes, sections, wire, bars, rods and hollow drill bars and rods is a substantial transformation.

The origin criterion should be :

- For split heading ex72.10(d) :

CTHS (SG, JPN, KOR, PHI)(DOM)

CTH (CH)

- For split heading ex72.12(b) :

CTHS (EGY, JPN, AUS, KOR, NZ, PHI) (DOM)

- For split heading ex72.16(d) :

CTHS (JPN, KOR, PHI) (DOM)

- For split heading ex72.17(b) :

CTHS (JPN, KOR, PHI) (DOM)

- For split heading ex72.19(d) :

CTHS (EC, JPN, KOR, NZ, PHI) (DOM)

- For split heading ex72.20(d) :

CTHS (EC, JPN, KOR, PHI) (DOM)

- For split heading ex72.22(e) :

CTHS (EGY, JPN, KOR, PHI) (DOM)

- For split heading ex72.23(b) :

CTHS (JPN, KOR, PHI) (DOM)

- For split heading ex72.25(d) :

CTHS (EC, JPN, KOR, NZ, PHI) (DOM)

- For split heading ex72.26(d) :

CTHS (EC, JPN, KOR, NZ, PHI) (DOM)

- For split heading ex72.28(e) :

CTHS (EC, EGY, JPN, KOR, PHI) (DOM)

- For split heading ex72.29(b) :

CTHS (JPN, KOR, PHI) (DOM)

OPTION B : Yes, except

29. Coating of flat-rolled products, angles, shapes, sections, wire, bars, rods and hollow drill bars and rods is a substantial transformation, except when the coating is applied on products of the same heading.

The origin criterion should be :

- For split heading ex 72.10 (d): CTH (AUS, EC, NZ)
- For split heading ex 72.12 (b): CTH (EC)
- For split heading ex 72.17 (b): CTH (CH, EGY, NZ)
- For split heading ex 72.19 (d) : CTH (MOR, US)
- For split heading ex 72.20 (d): CTH (CAN, MEX, US)
- For split heading ex 72.22 (e): CTH (CH)
- For split heading ex 72.23 (b): CTH (CH, EGY)
- For split heading ex 72.25 (d): CTH (CH, US)
- For split heading ex 72.26 (d): CTH (BRA, US)
- For split heading ex 72.29 (b): CTH (CH)

OPTION C : No

30. Coating of flat-rolled products, angles, shapes, sections, wire, bars, rods and hollow drill bars and rods is not a substantial transformation.

- For split heading ex72.10(d) :

CTH, except from heading 72.08 or 72.09 (ARG, BRA, CAN, US)

- For split heading ex72.12(b) :

CTH, except from headings 72.08 through 72.11 (CAN, ARG, US)

- For split heading ex72.16(d) :

CTH, except from headings 72.08 through 72.15 (EC, EGY, CAN, US)

CTH, except from headings 72.09, 72.10, ex 72.11 (b), 72.12 through 72.15 (AUS)

- For split heading ex72.17(b) :

CTH, except from headings 72.13 through 72.15; or change from headings 72.13 through 72.15 provided that the cross-sectional area of the rods is reduced by at least 50 % or the diameter is reduced to 3 mm or less (CAN, US, AUS, MEX, BRA)

CTH, except from headings 72.09, 72.10, ex72.11(b), 72.12, 72.14 through 72.16 (EC)

- For split heading ex72.19(d) : CTH, except from heading 72.20 (CAN)
- For split heading ex72.20(d) : CTH, except from heading 72.19 (CAN)
- For split heading ex72.22(e) :

CTH, except from heading 72.21 (CAN)

CTH, except from headings 72.19 through 72.21 (US)

CTH, except from headings ex72.19(b), ex72.20(b) and 72.21 (EC)

- For split heading ex72.23(b) :

CTH, except from headings 72.21 through 72.22: or change from headings 72.21 through 72.22 provided that the cross-sectional area of the rods is reduced by at least 50 % or the diameter is reduced to 3 mm or less (CAN, US, BRA)

CTH, except from headings ex72.19(b), 72.20(b) and 72.22 (EC)

- For split heading ex72.25(d) :

CTH, except from heading 72.26 (CAN)

- For split heading ex72.28(e) :

CTH, except from heading 72.27 (CAN)

CTH, except from headings 72.25 through 72.27 (US)

- For split heading ex72.29(b) :

CTH, except from heading 72.27 or 72.28: or change from heading 72.27 or 72.28 provided that the cross-sectional area of the rods is reduced by at least 50 % or the diameter is reduced to 3 mm or less (CAN, US, BRA)

CTH, except from heading ex72.25(b) or ex72.26(b) (EGY)

CTH, except from heading ex72.25(b), ex72.26(b) and 72.28 (EC)

Relevant HS Codes:

ex72.10(d), ex72.12(b), ex72.16(d), ex72.17(b), ex72.19(d), ex72.20(d), ex72.22(e), ex72.23(b), ex72.25(d), ex72.26(d), ex72.28(e), ex72.29(b)

ISSUE No. 4: MANUFACTURE OF WIRE NOT CLAD, PLATED OR COATED

OPTION A : Yes

31. The manufacture of wire, not clad, plated or coated, from flat-rolled products, bars and rods, angles, shapes and sections is a substantial transformation. The wire constitutes a genuinely new product. The drawing operations necessary to produce the wire are considerable; the characteristics of the metals used are changed, and the uses are highly specific.

The origin criteria should be :

- For split heading ex72.17(a) :

CTH (IND, NZ, KOR, JPN, CH, PHI, EGY)(BRA, DOM)

- For split heading ex72.23(a) :

CTH (JPN, CH, EGY, KOR, PHI) (BRA, DOM)

- For split heading ex72.29(a) :

CTH (JPN, CH, EGY, KOR, PHI) (BRA, DOM)

OPTION B : Yes, provided

32. The manufacture of wire, not clad, plated or coated, from flat-rolled products, bars and rods, angles, shapes and sections is a substantial transformation, provided that :

- For split heading ex72.17(a) :

- when bars and rods are used, the cross-sectional area of the rods is reduced by at least 50 % or their diameter is reduced to 3 mm or less (CAN, US, AUS, MEX)
- the material used is not bars and rods of headings 72.13 through 72.15 (ARG)
- the material used is not flat-rolled products, cold-rolled, not clad, plated or coated, flat-rolled products, clad, plated or coated, cold-rolled products of split heading ex72.11(b), bars and rods, angles, shapes and sections (EC)

- For split heading ex72.23(a) :

- when bars and rods are used, the cross-sectional area of the rods is reduced by at least 50 % or their diameter is reduced to 3 mm or less (CAN, US, AUS, MEX)
- the material used is not cold-rolled flat-rolled products or cold-rolled bars and rods (EC)

The origin criterion should be :

- For split heading ex72.17(a) :

CTH, except from headings 72.13 through 72.15; or change from headings 72.13 through 72.15 provided that the cross-sectional area of the rods is reduced by at least 50 % or their diameter is reduced to 3 mm or less (CAN, US, AUS, MEX)

CTH, except from headings 72.13 through 72.15 (ARG)

CTH, except from headings 72.09, 72.10, ex72.11(b), 72.12, 72.14 through 72.16 (EC)

- For split heading ex72.23(a) :

CTH, except from headings 72.21 through 72.22; or change from headings 72.21 through 72.22 provided that the cross-sectional area of the rods is reduced by at least 50 % or their diameter is reduced to 3 mm or less (CAN, US, AUS, MEX)

CTH, except from of headings ex72.19(b), 72.20(b) through 72.22 (EC)

- For split heading ex72.29(a) :

CTH, except from heading 72.27 or 72.28; or change from heading 72.27 or 72.28 provided that the cross-sectional area of the rods is reduced by at least 50 % or their diameter is reduced to 3 mm or less (CAN, US)

CTH, except from heading ex72.25(b) or ex72.26(b) (EC)

Relevant HS Codes:

ex72.17(a), ex72.23(a), ex72.29(a)

CHAPTER 73

ISSUE No. 5: COATING OF TUBES, PIPES AND HOLLOW PROFILES, OF IRON OR STEEL

- (a) With layers of asphalt or bitumen, reinforcement materials and concrete

OPTION A : Yes

33. Coating of tubes and pipes of iron or steel with layers of asphalt or bitumen, reinforcement materials and concrete is a substantial transformation. The tubes and pipes reinforced in this way are intended for specific uses, such as underwater transport. These coatings produce goods with new characteristics and a much longer working life.

The origin criterion should be :

- For split heading ex73.03(a): CTHS (CH, NOR, JPN, SG, PHI)
- For split subheading ex7304.10(a): CTSHS (NOR, JPN, CH, PHI)
- For split heading ex 73.05(a): CTHS (NOR, JPN, CH, SG, PHI)
- For split heading ex73.06(a): CTHS (NOR, JPN, CH, SG, PHI)

OPTION B : No

34. Coating of tubes and pipes of iron and steel with layers of asphalt or bitumen, reinforcement materials and concrete is not a substantial transformation.

The origin criterion should be :

- For split heading ex73.03(a) :

CTH (US, EC, CAN, SEN, MEX, ARG, EGY, KOR, BRA)

- For split subheading ex 7304.10(a) :

CTSH (SG, KOR)

CTH (US, EC, BRA, SEN, EGY, CAN)

CTH, except from heading 72.06 or 72.07 (ARG)

- For split heading ex73.05(a) :

CTH (US, CAN, EC, SEN, ARG, EGY, KOR, BRA)

- For split heading ex 73.06(a) :

CTH (US, CAN, EC, SEN, ARG, EGY, KOR, BRA)

Relevant HS Codes:

ex73.03(a), ex7304.10(a), ex73.05(a), ex73.06(a)

- (b) With a layer of polyurethane inside and a layer of asphalt or bitumen or zinc and bitumen, or polyurethane outside

OPTION A : Yes

35. Coating of iron tubes, pipes and hollow profiles with a layer of polyurethane inside and a layer of asphalt or bitumen or zinc and bitumen, or polyurethane outside is a substantial transformation. the principal operations to be carried out for coatings of this type are : grid blasting, drying, preheating, lining with a polyurethane layer, coating the outside with a layer of asphalt or bitumen or zinc and bitumen, or polyurethane. This gives a product which is much more resistant to chemicals and to abrasion, a higher flow rate (larger volume flowing through), low friction coefficient (limited pressure loss), much longer life span (+50 % to 100%) while remaining very light and therefore easier to handle. This product meets the requirements for drinking water, gas and other liquids.

The origin criterion should be :

CTHS (CH, NOR, JPN, SG, PHI)

OPTION B : No

36. Coating of iron tubes, pipes and hollow profiles with a layer of polyurethane inside and a layer of asphalt or bitumen outside is not a substantial transformation. The products obtained do not undergo very major operations and their essential characteristics are very similar to those of other tubes and pipes.

The origin criterion should be :

CTH (US, EC, CAN, SEN, MEX, EGY, BRA, KOR, ARG)(DOM)

Relevant HS Code:

ex73.03(b)

ISSUE No. 6: MANUFACTURE OF TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL, OF HEADING 73.04, BY CHANGE OF SUBHEADING WITHIN THE HEADING

OPTION A : Yes

37. The manufacture of tubes, pipes and hollow profiles, seamless, of iron or steel, of heading 73.04, by change of subheading within the heading, is a substantial transformation.

The origin criterion should be :

- ~~For split subheading ex7304.10(a) :~~

~~CTSH (CAN, SG, KOR)~~

~~CTSHS (NOR, CH, JPN, PHI)~~

- For split subheading ex7304.10(b) :

CTSH (CAN, SG, KOR)

- For subheading 7304.21 :

CTSH (CAN, JPN, SG, KOR)

- For subheadings 7304.29 through 7304.90 :

CTSH (CAN, SG, KOR)(DOM)

OPTION B : No

38. The manufacture of tubes, pipes and hollow profiles, seamless, of iron or steel, of heading 73.04, by change of subheading within the heading, is not a substantial transformation. The scope of the requirements of international standards (ISO, EN, ECISS, API, DIN, ASTM, UNI, MERCOSUR, etc.) starts from the casting of the steel. The chemical composition and mechanical properties start in the steel mill and finish with the end product. An end product of good quality requires the use of steel of good quality. The industry must have integrated in its process the elaboration of its own steel in order to assure the fulfilment of standards of quality and safety of the products it manufactures. The control of the final quality of these tubes begins with the casting of the steel and continues during the entire production process.

The origin criterion should be :

- ~~For split subheading ex7304.10(a) :~~

~~CTH (US, EC, EGY, BRA, SEN)~~

~~CTH, except from heading 72.06 or 72.07 (ARG)~~

- For split subheading ex7304.10(b) :

CTH (US, EC, CH, EGY, BRA, JPN)(DOM)

CTH, except from heading 72.06 or 72.07 (ARG)

- For subheading 7304.21 :

CTH (US, EC, CH, EGY, BRA)(DOM)

CTH, except from heading 72.06 or 72.07 (ARG)

- For subheadings 7304.29 through 7304.90 :

CTH (US, EC, CH, EGY, BRA, JPN)

CTH, except from heading 72.06 or 72.07 (ARG)

Relevant HS Codes:

ex7304.10(a), ex7304.10(b), 7304.21 through 7304.90

ISSUE No. 7: MANUFACTURE OF STRUCTURES FROM PARTS OF STRUCTURES, OF IRON OR STEEL, OR FROM PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL

OPTION A: Yes

39. The manufacture of structures from parts of structures, of iron or steel, or from plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel, constitutes a substantial transformation.

The origin criterion should be :

CTHS (US, KOR, JPN, PHI, CAN, IND, CH)

OPTION B: No

40. The manufacture of structures from parts of structures, of iron or steel, or from plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel, does not constitute substantial transformation.

The origin criterion should be :

CTH (EC, EGY, BRA, ARG)

Relevant HS Code:
ex73.08(a)

ISSUE No. 8: MANUFACTURE OF PARTS OF STRUCTURES FROM PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL

OPTION A: Yes

41. The manufacture of part of structures from plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel, is a substantial transformation.

The origin criterion should be:

CTHS (US, JPN, KOR, PHI, CH, IND, CAN)

OPTION B: No

42. The manufacture of parts of structures from plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel, is not a substantial transformation.

The origin criterion should be:

CTH (EC, EGY, BRA, ARG)(DOM)

Relevant HS Code:
ex 73.08(b)

ISSUE No. 9: MANUFACTURE OF PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL

OPTION A: Yes

~~43. — The manufacture of plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel, is a substantial transformation.~~

~~— The origin criterion should be:~~

~~CTH (JPN, PHI, EGY, KOR, CH, CAN)(DOM)~~

OPTION B: Yes, except

~~44. — The manufacture of plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel, is a substantial transformation, except where effected from flat-rolled products, from hot-rolled bars and rods in irregularly wound coils, from other bars or rods or from angles, shapes or sections of chapter 72, from sheet piling or angles, shapes and sections of heading 73.01 or from tubes, pipes and hollow profiles of headings 73.04 to 73.06.~~

~~— The origin criterion should be:~~

~~CTH, except from headings 72.08 through 72.16, 73.01, 73.04 through 73.06 (US, ARG, EC, IND) (BRA)~~

OPTION C: Yes, except

~~45. — The manufacture of plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel, is a substantial transformation, except where effected from angles, shapes and sections of subheading 7301.20.~~

~~The origin criterion should be:~~

~~CTH, except from subheading 7301.20 (EC)~~

OPTION D: Yes, except

~~46. — The manufacture of plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel, is a substantial transformation, except where effected from products of heading 72.16 to which only the following types of operations have been applied:~~

~~(1) — Drilling, punching, notching, cutting, cambering or sweeping, whether performed individually or in combination;~~

~~(2) — Adding attachments or weldments for composite construction;~~

~~(3) — Adding attachments for handling purposes;~~

~~(4) — Adding weldments, connectors or attachments to H sections or I sections, provided that the maximum dimension of the weldments, connectors or attachments is not greater than the dimension between the inner surfaces of the flanges of the H sections or I sections;~~

~~(5) — Painting, galvanizing or otherwise coating;~~

~~(6) — Adding a simple base plate without stiffening elements, individually or in combination with drilling, punching, notching or cutting, to create an article suitable as a column (CAN).~~

The origin criterion should be:

~~CTH, except from heading 72.16 when the change results from the following operations : (see list above) (CAN)~~

Relevant HS Codes:
ex73.08(c)

ISSUE No. 10: ARMOURING OF STRANDED WIRE, ROPES AND CABLES

OPTION A: Yes

~~47. — Armouring of stranded wire, ropes and cables is a substantial transformation. The operations necessary for this transformation are considerable and the goods obtained have appreciably different characteristics from the products used. The materials used comprise galvanized steel wire strand (HS 7312.10) and stainless steel flat wire (HS 7223.00) to produce armoured steel stranded wire (HS 7312.10). The manufacturing process involves:~~

~~Stage 1:~~

~~48. — The flat wire is wrapped around the galvanized steel wire strand with an even spacing. The wrapping process is done using an armoured wrapping machine. The tension of the wire must be controlled to ensure no wire breakage.~~

~~Stage 2:~~

~~49. — The wrapped wire is ‘swaged’ down to size and to achieve a smooth surface. Swaging is a process of pressing the flat wire tightly against the strand wire and flattening the wrapped surface. The finished product is used as an inner wire which moves in a plastic tube. Hence, it requires a smooth surface to minimize wear on the plastic tube.~~

~~Stage 3:~~

~~50. — The ‘swaged’ wire is re-swaged to give it flexibility. The final product is an armoured wire with stainless steel wrapping. The armouring of the strand wire improves its strength and surface smoothness for use as an inner core wire for flexible control cables.~~

Substantial transformation

~~51. — The materials used have been substantially transformed into a new product, which is different from the materials used as follows:~~

~~(1) — It is used for a push-pull mechanical control cable. These cables are for use in marine or industrial vehicles or equipment for control of gear shift and throttle shift; and~~

~~(2) — It has improved strength and surface smoothness unlike the earlier stage. The cable is used to push or pull the gear and throttle levers on the engine. The greater tensile strength of the cable improves its capability.~~

The origin criterion should be:

~~CTHS (SG, KOR, PHI, CH)(DOM)~~

~~OPTION B: No~~

~~52. Armouring of stranded wire, ropes and cables is not a substantial transformation. the products obtained are not really new.~~

~~The origin criterion should be:~~

~~CTH (ARG, SEN, EC, CAN)(EGY, BRA)~~

~~Relevant HS Code:~~

~~ex73.12(a)~~

ISSUE No. 11: MANUFACTURE OF CHAINS FROM PARTS OF CHAIN

OPTION A: Yes

53. The manufacture of chains from parts of the same heading is a substantial transformation.

The origin criterion should be :

CTSH (CAN, US, PHI, JPN, KOR, IND, CH) (DOM)

OPTION B: No

54. The manufacture of chains from parts of the same heading is not a substantial transformation.

The origin criterion should be:

CTH (EGY, EC, BRA, ARG)

Relevant HS Codes:

7315.11 through 7315.89

ISSUE No. 12: ENAMELLING OF STEEL SINKS

~~OPTION A: Yes~~

~~55. Enamelling of raw steel sinks is a substantial transformation. It results in an appreciable change to the characteristics of the product. the manufacturing process involves:~~

~~Stage 1: Pickling process~~

~~56. The surface of the raw steel sink is pre-treated to remove any form of contamination, e.g. rust, grease and oil. The steel surface is 'itched' to form a rough surface for best bonding results at the enamelling stage through this pickling process. The process comprises~~

~~The following stages:~~

~~Tank No. Chemical Temperature Duration
(Celsius) Min Sec~~

1	Degreasing agent	Alkali	75°C	90°C	6' 50"
2.	Degreasing agent	Alkali	75°C	90°C	5' 40"
3	Degreasing agent	Alkali	75°C	90°C	8' 15"
4	Warm water rinse		55°C	65°C	2' 30"
5	Cold water rinse				2' 15"
6	Pickling acid		55°C	70°C	9' 10"
7	Cold rinse				8' 05"
8	Nickel		45°C	70°C	4' 10"
9	Cold rinse				1' 30"
10	Passivation (to neutralize the treated surface)		65°C	70°C	3' 45"
11	Drying		100°C	200°C	15' 00"

Stage 2: Preparation of coating material

57. ~~Ground coat: this is produced by milling various enamel materials called 'frits', clay and other raw chemicals with water in a ball mill (grinding equipment).~~

58. ~~Over coat: this is produced by milling either opaque/semi opaque/transparent enamel 'frits', colour pigments, clay and raw chemicals (e.g. zirconium and titanium) in water. This coat is made according to a special formula to obtain the right quality and colour. The water base mixture called 'slips' is applied to the treated steel sink.~~

Stage 3: Coating and firing

25. ~~The enamel 'slips' are applied to the treated sink by manual or robotic air spray.~~

26. ~~Ground coat: this is the prime coat, after which the sink will be sent to a furnace for drying and firing process at a temperature of 800°C for 6-8 minutes. When firing the ground coat enamel, the following reactions occur simultaneously:~~

- (1) ~~Water in the enamel 'slips' oxidizes and forms hydrogen.~~
- (2) ~~Carbon from the steel becomes oxides. An inner layer of enamel is formed.~~
- (3) ~~Absorption of hydrogen by the steel. This reduces defects on the surface.~~
- (4) ~~Development of the 'adhesive coat'.~~

27. ~~Cover coat: this is the colour coat. after the application of the ground coat, the treated sink goes through the drying and firing process which is similar to the ground coat. The following reactions take place during the application of the cover coat:~~

- (1) ~~Melting to a closed coating on the ground coat enamel.~~
- (2) ~~Development of a sealant by blending the cover coat with the ground coat.~~
- (3) ~~Recrystallization of the opacity in zirconium and titanium enamel to produce a glassy finish.~~

Stage 4: Finished good

28. ~~After passing through all necessary quality control processes, the enamelled sink is considered a finished good.~~

Substantial transformation

~~29. The raw steel sink has undergone substantial transformation with the production of a new product that has a specific use. In its raw stage, it has no commercial value. The reaction of the ground coat and cover coat after firing alters the property of the materials into an 'adhesive coat', i.e. a bond is created between the metal surface and the enamel. Characteristics of the enamelled steel sink are:~~

- ~~1. High gloss (glass like finish).~~
- ~~2. Resistant to thermal shock (heat resistant).~~
- ~~3. Hardness and abrasion resistant.~~
- ~~4. Acid resistant.~~
- ~~5. Alkali resistance.~~
- ~~6. Colour fast.~~

~~The origin criterion should be:~~

~~CTHS (SG, MOR, PHI, KOR, JPN)~~

OPTION B: No

30. Enamelling of steel sinks is not a substantial transformation. It in no way alters the fundamental properties of these products.

The origin criterion should be:

CTH (MEX, SEN, ARG, BRA, CAN, US)(CH, DOM, EC, EGY)

Relevant HS Code:

ex73.24(a)

CHAPTER 72

Chapter Notes

For the purposes of this Chapter, a change of classification resulting only from cutting is not regarded as a substantial transformation. **Basket 1**

For the purposes of this Chapter, the expression “cold-rolling” means cold-reduction resulting in changes to the crystalline structure of the workpiece. Cold-rolling does not include a very light cold-rolling process (skin pass or pinch pass) which acts only on the surface of the material and does not result in change to its crystalline structure. **Basket 1**

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 72	Iron and steel	<i>As indicated at heading level</i>		
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	CTH		Basket 1(Endorsed by CRO)
72.02	Ferro-alloys.	CTH		Basket 1 (Endorsed by CRO)
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.	CTH		Basket 1 (Endorsed by CRO)
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	<i>As indicated at split heading level.</i>		
ex 72.04 (a)	<u>Ferrous waste and scrap</u>	The origin of the goods shall be the country in which the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption		Basket 1 (Endorsed by CRO)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 72.04 (b)	<u>Remelting scrap ingots of iron or steel</u>	The origin of the goods shall be the country in which the waste and scrap used to obtain the remelting scrap ingots of this split heading are derived from manufacturing or processing operations or from consumption		Basket 1 (Endorsed by CRO)
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.	<i>As indicated at subheading and split subheading level</i>		
7205.10	- Granules	CTH		Basket 1 (Endorsed by CRO)
7205.21	- Powders : -- Of alloy steel	<i>As indicated at split subheading level</i>		
ex7205.21(a)	<u>Mixed powders of alloy steel</u>	CTSH or CTSHS provided recasting or atomizing of the cast alloy		Basket 1 (Endorsed by CRO)
ex7205.21(b)	<u>Unmixed powders of alloy steel</u>	CTSH		Basket 1 (Endorsed by CRO)
7205.29	-- Other	<i>As indicated at split subheading level</i>		
ex7205.29(a)	<u>Other mixed powders</u>	CTSH or CTSHS provided recasting or atomizing of the cast alloy		Basket 1 (Endorsed by CRO)
ex7205.29(b)	<u>Other unmixed powders</u>	CTSH		Basket 1 (Endorsed by CRO)
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).	CTH		Basket 1 (Endorsed by CRO)
72.07	Semi-finished products of iron or non-alloy steel.	CTH, except from heading 72.06		Basket 1 (Endorsed by CRO)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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.	CTH		Basket 1 (Endorsed by CRO)
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.	CTH		Basket 1 (Endorsed by CRO)
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	<i>As indicated at split heading level</i>		
ex 72.10(a)	<u>Clad</u>	CTHS		Basket 1 (Endorsed by CRO)
ex 72.10(b)	<u>Plated or coated with tin, and printed or lacquered</u>	[CTHS (SG) (KOR)(PHI)] [CTH (AUS) (EC) (NZ)] [CTH, except from 72.08 or 72.09 (CAN) (US) (BRA) (ARG)]		Issue 3 (a)
ex 72.10(c)	<u>Plated or coated with zinc, and corrugated</u>	CTH		Endorsed
ex 72.10(d)	<u>Other</u>	[CTHS (PHI) (JPN) (KOR) (SG)] [CTH, except from 72.08 or 72.09 (ARG) (BRA) (CAN) (US)] [CTH (AUS) (EC) (NZ) (CH)]		Referred to CRO for decision (Doc. 42.621) Issue 3 (c)
	- Plated or covered with tin :	<i>As indicated at split heading level</i>		
7210.11	-- Of a thickness of 0.5 mm or more			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7210.12	-- Of a thickness of less than 0.5 mm	<i>As indicated at split heading level</i>		
7210.20	- Plated or coated with lead, including terne-plate			
7210.30	- Electrolytically plated or coated with zinc			
	- Otherwise plated or coated with zinc :			
7210.41	-- Corrugated			
7210.49	-- Other			
7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides			
	- Plated or coated with aluminium :			
7210.61	-- Plated or coated with aluminium-zinc alloys			
7210.69	-- Other			
7210.70	- Painted, varnished or coated with plastics	<i>As indicated at split heading level</i>		
7210.90	- Other			
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 72.11(a)	<u>Hot-rolled</u>	CTH		Basket 1 For ex 72.11 (a), CRO endorsed as follows: - Description of Goods: “Not further worked than hot-rolled” - Origin Criteria : “CTH, except from 72.08 or 72.09 when the change results solely from cutting” (Doc. G\RO\W\22\Rev. 2) Later, in its 12th Session, TCRO reconsidered the issue and decided as follows: - Description of Goods: “Hot-rolled” - Origin Criteria: “CTH” (Doc. 42.621) Endorsed
ex 72.11(b)	<u>Cold-rolled (cold-reduced)</u>	CTHS		
7211.13	- 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	<i>As indicated at split heading level</i>		
7211.14	-- Other, of a thickness of 4.75 mm or more			
7211.19	-- Other			
	- Not further worked than cold-rolled (cold-reduced) :	<i>As indicated at split heading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7211.23 7211.29 7211.90	-- Containing by weight less than 0.25 % of carbon -- Other - Other			
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	<i>As indicated at split heading level</i>		
ex72.12 (a) ex72.12 (b)	<u>Clad</u> <u>Other</u>	CTHS, except from 72.10 [CTHS (AUS) (PHI) (EGY) (JPN) (KOR) (NZ)] [CTH (EC)] [CTH, except from 72.08 through 72.11 (ARG) (CAN) (US)]		Basket 1 (Endorsed by CRO) Referred to CRO for decision (Doc. 42.621) Issue 3 (c)
7212.10 7212.20 7212.30 7212.40 7212.50 7212.60	- Plated or coated with tin - Electrolytically plated or coated with zinc - Otherwise plated or coated with zinc - Painted, varnished or coated with plastics - Otherwise plated or coated - Clad	<i>As indicated at split heading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	CTH, except from heading 72.14		Basket 1 (Endorsed by CRO)
7213.10 7213.20 7213.91 7213.99	- Containing indentations, ribs, grooves or other deformations produced during the rolling process - Other, of free-cutting steel - - Of circular cross-section measuring less than 14 mm in diameter -- Other	<i>As indicated at the heading level</i>		
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.	CTH, except from heading 72.13		Basket 1 (Endorsed by CRO)
7214.10 7214.20 7214.30 7214.91 7214.99	- Forged - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling Other, of free-cutting steel - Other -- Of rectangular (other than square) cross-section -- Other	<i>As indicated at the heading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
72.15	Other bars and rods of iron or non-alloy steel.	CTH		Basket 1 (Endorsed by CRO)
7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished	<i>As indicated at the heading level</i>		
7215.50	- Other, not further worked than cold-formed or cold finished	<i>As indicated at the heading level</i>		
7215.90	- Other			
72.16	Angles, shapes and sections of iron or non-alloy steel.	<i>As indicated at split heading level</i>		
ex72.16 (a)	<u>Not further worked than hot-rolled</u>	CTH, except from heading 72.08, 72.09, 72.10, 72.11 or 72.12, and except from heading 72.13, 72.14 or 72.15 when this change results from cutting or bending.		Referred to CRO for decision (Doc. 42.621) Issue 1 (a)
ex 72.16 (b)	<u>Not further worked than cold-rolled</u>	CTH, except from heading 72.09 or split heading ex72.11(b), and except from heading 72.15 when this change results from cutting or bending.		Referred to CRO for decision (Doc. 42.621) Issue 2 (b)
ex 72.16 (c)	<u>Clad</u>	CTHS		Basket 1 (Endorsed by CRO)
ex 72.16 (d)	<u>Other</u>	[CTHS (PHI) (JPN) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 3 (c)
7216.10	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm.	[CTH, except from headings 72.09, 72.10, ex 72.11 (b), 72.12 through 72.15 (AUS)] [CTH, except from headings 72.08 through 72.15 (EGY) (CAN) (EC) (US)] <i>As indicated at split heading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :			
7216.21	-- L sections	<i>As indicated at split heading level</i>		
7216.22	-- 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.			
7216.31	-- U sections			
7216.32	-- I sections			
7216.33	-- H sections			
7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more			
7216.50	- 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 :			
7216.61	-- Obtained from flat-rolled products			
7216.69	-- Other			
	- Other			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7216.91	- Cold-formed or cold-finished from flat-rolled products			
7216.99	-- Other			
72.17	Wire of iron or non-alloy steel.	<i>As indicated at split heading level</i>		
ex 72.17 (a)	<u>Not plated or coated</u>	[CTH (IND) (NZ) (KOR) (JPN) (CH) (PHI) (EGY)] [CTH, except from 72.13 through 72.15 (ARG)] [CTH, except from 72.13 through 72.15; <u>or</u> change from headings 72.13 through 72.15 provided that the cross-sectional area of the rods is reduced by at least 50 % or their diameter is reduced to 3 mm or less (CAN) (US) (AUS) (MEX) (BRA)] [CTH, except from 72.09, 72.10, ex 72.11 (b), 72.12, 72.14 through 72.16. (EC)]		Referred to CRO for decision (Doc. 42.621) Issue 4
ex 72.17 (b)	<u>Other</u>	[CTHS (JPN) (PHI) (KOR) CH, IND] [CTH (NZ)(EGY)]		Referred to CRO for decision (Doc. 42.621) Issue 3 (c)
		[CTH, except from 72.13 through 72.15; <u>or</u> change from headings 72.13 through 72.15 provided that the cross-sectional area of the rods is reduced by at least 50 % or their diameter is reduced to 3 mm or less (CAN) (US) (AUS) (MEX) (BRA)] [CTH, except from headings 72.09, 72.10, ex 72.11 (b), 72.12, 72.14 through 72.16 (EC)]		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7217.10	- Not plated or coated, whether or not polished	<i>As indicated at split heading level</i>		
7217.20	- Plated or coated with zinc			
7217.30	- Plated or coated with other base metals			
7217.90	- Other			
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	CTH		Basket 1 (Endorsed by CRO)
7218.10	- Ingots and other primary forms	<i>As indicated at the heading level</i>		
7218.91	- Other: -- Of rectangular (other than square) cross-section			
7218.99	-- Other			
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	<i>As indicated at split heading level</i>		
ex 72.19 (a)	<u>Not further worked than hot-rolled</u>	CTH		Endorsed
ex 72.19 (b)	<u>Not further worked than cold-rolled</u>	CTHS		Endorsed Basket 1 (Endorsed by CRO) Referred to CRO for decision (Doc. 42.621) Issue 3 (c)
ex 72.19 (c)		CTHS		
ex 72.19 (d)		[CTHS (EC) (JPN) (PHI) (KOR) (NZ)]		
		[CTH (US) (MOR)] [CTH, except from heading 72.20 (CAN)]		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7219.11	- Not further worked than hot-rolled, in coils : -- Of a thickness exceeding 10 mm	<i>As indicated at split heading level</i>		
7219.12	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm			
7219.13	-- Of a thickness of 3 mm or more but less than 4.75 mm			
7219.14	-- Of a thickness of less than 3 mm			
7219.21	- Not further worked than hot-rolled, not in coils : -- Of a thickness exceeding 10 mm			
7219.22	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm			
7219.23	-- Of a thickness of 3 mm or more but less than 4.75 mm			
7219.24	-- Of a thickness of less than 3 mm			
7219.31	- Not further worked than cold-rolled (cold-reduced): -- Of a thickness 4.75 mm or more			
7219.32	-- Of a thickness of 3 mm or more but less than 4.75 mm			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7219.33	-- Of a thickness exceeding 1 mm but less than 3 mm			
7219.34	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm			
7219.35	-- Of a thickness of less than 0.5 mm			
7219.90	- Other			
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	<i>As indicated at split heading level</i>		
ex 72.20(a)	<u>Not further worked than hot-rolled</u>	CTH, except from 72.19		Basket 1 (Endorsed by CRO) Endorsed Basket 1 Referred to CRO for decision (Doc. 42.621) Issue 3 (c)
ex 72.20 (b)	<u>Not further worked than cold rolled</u>	CTHS		
ex 72.20 (c)	<u>Clad</u>	CTHS		
ex 72.20 (d)	<u>Other</u>	[CTHS (EC) (JPN) (PHI) (KOR)] [CTH (CAN) (US) (MEX)] [CTH, except from 72.19 (NZ)]		
7220.11	- Not further worked than hot-rolled : -- Of thickness of 4.75 mm or more	<i>As indicated at split heading level</i>		
7220.12	-- Of a thickness of less than 4.75 mm			
7220.20	- Not further worked than cold-rolled (cold-reduced)			
7220.90	- Other			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	CTH, except from heading 72.22		Basket 1 (Endorsed by CRO)
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	<i>As indicated at split heading level</i>		
ex 72.22 (a)	<u>Bars and rods, not further worked than hot-rolled</u>	CTH, except from heading 72.21		Referred to CRO for decision (Doc. 42.621) Issue 1 (c) Referred to CRO for decision (Doc. 42.621) Issue 1 (a) Referred to CRO for decision (Doc. 42.621) Issue 2 (b)
ex 72.22 (b)	<u>Angles, shapes and sections, not further worked than hot-rolled</u>	CTH, except from heading 72.19 or 72.20 and except from heading 72.21 or split heading ex72.22(a) when this change results from cutting or binding.		
ex 72.22 (c)	<u>Bars and rods, angles, shapes and sections, not further worked than cold-rolled</u>	CTH, except from split-heading ex72.19(b) or ex72.20(b); CTHS from split heading ex72.22(a)		
ex 72.22 (d)	<u>Bars and rods, angles, shapes and sections, clad</u>	CTHS		Basket 1
ex 72.22 (e)	<u>Other</u>	[CTHS (CH) (EGY) (JPN) (PHI) (KOR)] [CTH, except from 72.21 (CAN)] [CTH, except from 72.19 through 72.21 (US)] [CTH, except from 72.19(b), 72.20(b) and 72.21 (EC)]		Referred to CRO for decision (Doc. 42.621) Issue 3 (c)
7222.11 7222.19	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: -- Of circular cross-section -- Other	<i>As indicated at split heading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7222.20	- Bars and rods, not further worked than cold-formed or cold-finished			
7222.30	- Other bars and rods			
7222.40	- Angles, shapes and sections			
72.23	Wire of stainless steel.	<i>As indicated at split heading level</i>		
ex 72.23 (a)	<u>Not plated or coated</u>	[CTH (JPN) (CH) (EGY) (PHI) (KOR)(IND)] [CTH, except from 72.21 through 72.22; or CTH from 72.21 through 72.22, provided that the cross-sectional area of the rods is reduced by at least 50 % or their diameter is reduced to 3 mm or less (CAN) (US) (MEX)(AUS)] [CTH, except from 72.19, 72.20(b) through 72.22 (EC)]		Referred to CRO for decision (Doc. 42.621) Issue 4
ex 72.23 (b)	<u>Other</u>	[CTHS (JPN) (PHI) (KOR)]		Referred to CRO for decision (Doc. 42.621)
		[CTH (EGY)]		Issue 3 (c)
		[CTH, except from 72.21 through 72.22; or CTH from 72.21 through 72.22, provided that the cross-sectional area of the rods is reduced by at least 50 % or their diameter is reduced to 3 mm or less (CAN) (US) (BRA)]		
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	CTH		Basket 1 (Endorsed by CRO)
7224.10	- Ingots and other primary forms	<i>As indicated at the heading level</i>		
7224.90	- Other			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	<i>As indicated at split heading level</i>		
ex 72.25(a)	<u>Not further worked than hot-rolled</u>	CTH		Endorsed
ex 72.25(b)	<u>Not further worked than cold-rolled</u>	CTHS		Basket 1 (Endorsed by CRO)) Basket 1 (Endorsed by CRO) Referred to CRO for decision (Doc. 42.621) Issue 3 (c)
ex 72.25(c)	<u>Clad</u>	CTHS		
ex 72.25(d)	<u>Other</u>	[CTHS (EC) (JPN) (KOR) (PHI) (NZ)]		
		[CTH, except from 72.26 (CAN)] [CTH (CH) (US)]		
7225.11 7225.19 7225.20	- Of silicon-electrical steel : -- Grain-oriented -- Other - Of high speed steel	<i>As indicated at split heading level</i>		
7225.30 7225.40 7225.50 7225.91 7225.92 7225.99	- Other, not further worked than hot-rolled, in coils - Other, not further worked than hot-rolled, not in coils - Other, not further worked than cold-rolled (cold-reduced) - Other : -- Electrolytically plated or coated with zinc -- Otherwise plated or coated with zinc -- Other	<i>As indicated at split heading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	<i>As indicated at split heading level</i>		
ex 72.26(a)	<u>Not further worked than hot-rolled</u>	CTH, except from heading 72.25		Basket 1 (Endorsed by CRO)
ex 72.26(b)	<u>Not further worked than cold-rolled</u>	CTHS, except from cold-rolled products of heading 72.25		Basket 1 (Endorsed by CRO)
ex 72.26(c)	<u>Clad</u>	CTHS		Basket 1
ex 72.26(d)	<u>Other</u>	[CTHS (EC) (JPN) (KOR) (PHI) (NZ)] [CTH (US) (BRA)]		Referred to CRO for decision (Doc. 42.621) Issue 3 (c)
7226.11 7226.19 7226.20 7226.91 7226.92 7226.93 7226.94 7226.99	- Of silicon-electrical steel : -- Grain-oriented -- Other -- Of high speed steel - Other -- Not further worked than hot-rolled -- Not further worked than cold-rolled (cold-reduced) -- Electrolytically plated or coated with zinc -- Otherwise plated or coated with zinc -- Other	<i>As indicated at split heading level</i>		
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	CTH, except from heading 72.28		Basket 1 (Endorsed by CRO)
7227.10 7227.20 7227.90	- Of high speed steel - Of silico-manganese steel - Other	<i>As indicated at the heading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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.	<i>As indicated at split heading level</i>		
ex72.28 (a)	<u>Bars and rods, not further worked than hot-rolled</u>	CTH, except from heading 72.27		Referred to CRO for decision (Doc. 42.621) Issue 1 (c) Referred to CRO for decision (Doc. 42.621) Issue 1 (a) Referred to CRO for decision (Doc. 42.621) Issue 2 (e)
ex 72.28 (b)	<u>Angles, shapes and sections, not further worked than hot-rolled</u>	CTH, except from heading 72.25 or 72.26, and except from heading 72.15 when this change results from cutting or bending.		
ex72.28(c)	<u>Bars and rods, angles, shapes and sections not further worked than cold-rolled</u>	CTH, except from split heading ex72.25(b) or ex72.26(b)		
ex72.28(d)	<u>Bars and rods, angles, shapes and sections, clad</u>	CTHS		
ex72.28(e)	<u>Other</u>	[CTHS (EC) (EGY) (JPN) (PHI) (KOR)] [CTH, except from 72.27 (CAN)] [CTH, except from 72.25 through 72.27 (US)]		Referred to CRO for decision (Doc. 42.621) Issue 3 (c)
7228.10	-Bars and rods, of high speed steel	<i>As indicated at split heading level</i>		
7228.20	-Bars and rods, of silico-manganese steel			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7228.30	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded			
7228.40	-Other bars and rods, not further worked than forged			
7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished	<i>As indicated at split heading level</i>		
7228.60	- Other bars and rods			
7228.70	- Angles, shapes and sections			
7228.80	- Hollow drill bars and rods			
72.29	Wire of other alloy steel.	<i>As indicated at split heading level</i>		
ex72.29(a)	<u>Not plated or coated</u>	[CTH (JPN) (CH) (EGY) (PHI) (KOR)] [CTH, except from 72.27 or 72.28; <u>or</u> change from 72.27 or 72.28 provided that the cross-sectional area of the rods is reduced by at least 50 % or their diameter is reduced to 3 mm or less (CAN) (US)] [CTH, except from ex 72.25 (b) or ex 72.26 (b) or 72.28(EC)]		Referred to CRO for decision (Doc. 42.621) Issue 4 Referred to CRO for decision (Doc. 42.621) Issue 3 (c)
ex72.29(b)	<u>Other</u>	[CTHS (JPN) (PHI) (KOR)] [CTH (CH)] [CTH, except from 72.27 or 72.28; <u>or</u> change from 72.27 or 72.28 provided that the cross-sectional area of the rods is reduced by at least 50 % or their diameter is reduced to 3 mm or less (CAN) (US) (BRA)]		
		[CTH, except from ex 72.25 (b) or ex 72.26 (b) (EC) (EGY)][or 27.28 (EC)]		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7229.10 7229.20 7229.90	-Of high speed steel -Of silico-manganese steel -Other	<i>As indicated at split heading level</i>		

CHAPTER 73

Chapter Notes:

Assembling operations, other than simple assembling operations, within this Chapter are to be considered as substantial transformation.
Basket 1 (in principle, the text to be finalised later)

[For heading 73.18, mere attachment without grinding to shape, heat treatment and surface treatment operation it not considered to be a substantial transformation. (JPN)]

For the purposes of those rules of origin which refer to a change of classification (i.e. change of heading or subheading), the following changes shall not confer origin:

- a) changes which result from disassembly;
- b) changes which result from packaging or repackaging; or
- c) changes which result solely from application of General Rule of Interpretation 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading. **Basket 1 (in principle, the text to be finalised later)**

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
Chapter 73	Articles of iron or steel	<i>As indicated at heading level</i>		
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, or iron or steel	CTH		Basket 1 (Endorsed by CRO)
7301.10 7301.20	- Sheet piling - Angles, shapes and sections	<i>As indicated at the heading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
73.02	Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	CTH		Basket 1 (Endorsed by CRO)
73.03	Tubes, pipes, and hollow profiles, of cast iron	<i>As indicated at split heading level</i>		
ex 73.03(a)	- <u>With a layer of asphalt/bitumen, reinforcement materials and concrete</u>	[CTHS (CH) (NOR) (JPN) (PHI) (SG)]		Referred to CRO for decision (Doc. 42.621)
ex73.03 (b)	- <u>Coated inside with a layer of polyurethane and outside with a layer of polyurethane or asphalt/bitumen</u>	[CTH (US) (EC) (CAN) (MEX) (SEN) (EGY) (ARG) (KOR)]		Issue 5 (a)
ex 73.03(c)	- <u>Other</u>	[CTHS (CH) (NOR) (JPN) (PHI) (SG)] [CTH (US) (EC) (CAN) (MEX) (SEN) (KOR) (BRA) (ARG) (EGY)]		Referred to CRO for decision (Doc. 42.621) Issue 5 (b)
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	CTH		Basket 1 (Endorsed by CRO)
		<i>As indicated at subheading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7304.10	-Line pipe of a kind used for oil or gas pipelines	<i>As indicated at split subheading level</i>		
ex 7304.10(a)	- <u>Coated with a layer of asphalt/bitumen, reinforcement materials and concrete</u>	[CTSHS (NOR) (CH) (PHI) (JPN)]		Referred to CRO for decision (Doc. 42.621)
ex 7304.10 (b)	- <u>Other</u>	[CTSH (SG) (KOR)] [CTH (US) (EC) (SEN) (BRA) (EGY) (CAN)] [CTH, except from 72.06 or 72.07 (ARG)]		Issues 5 (a) and 6
	-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas	[CTH (US) (EC) (CH) (EGY) (BRA) (JPN)] [CTH, except from 72.06 or 72.07 (ARG)] [CTSH (CAN) (KOR) (SG)]		Referred to CRO for decision (Doc. 42.621) Issue 6
7304.21	-- Drill pipe	[CTH (US) (EC) (CH) (EGY) (BRA)] [CTH, except from 72.06 or 72.07 (ARG)] [CTSH (CAN) (JPN) (SG) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 6
7304.29	-- Other	[CTH (US) (EC) (CH) (EGY) (BRA) (JPN)] [CTH, except from 72.06 or 72.07 (ARG)] [CTSH (CAN) (SG) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 6
	-- Other, of circular cross-section, of iron or non-alloy steel :			
7304.31	-- Cold-drawn or cold-rolled (cold-reduced)	[CTH (US) (EC) (CH) (EGY) (BRA) (JPN)] [CTH, except from 72.06 or 72.07 (ARG)] [CTSH (CAN) (SG) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 6

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7304.39	-- Other	[CTH (US) (EC) (CH) (EGY) (BRA) (JPN)] [CTH, except from 72.06 or 72.07 (ARG)] [CTSH (CAN) (SG) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 6
	- Other, of circular cross-section, of stainless steel :			
7304.41	-- Cold-drawn or cold-rolled (cold-reduced)	[CTH (US) (EC) (CH) (EGY) (BRA) (JPN)] [CTH, except from 72.06 or 72.07 (ARG)] [CTSH (CAN) (SG) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 6
7304.49	-- Other	[CTH (US) (EC) (CH) (EGY) (BRA) (JPN)] [CTH, except from 72.06 or 72.07 (ARG)] [CTSH (CAN) (SG) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 6
	- Other, of circular cross-section, of stainless steel :			
7304.41	-- Cold-drawn or cold-rolled (cold-reduced)	[CTH (US) (EC) (CH) (EGY) (BRA) (JPN)] [CTH, except from 72.06 or 72.07 (ARG)] [CTSH (CAN) (SG) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 6
7304.49	-- Other	[CTH (US) (EC) (CH) (EGY) (BRA) (JPN)] [CTH, except from 72.06 or 72.07 (ARG)] [CTSH (CAN) (SG) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 6
	- Other, of circular cross-section, of other alloy steel :			
7304.51	-- Cold-drawn or cold-rolled (cold-reduced)	[CTH (US) (EC) (CH) (EGY) (BRA) (JPN)] [CTH, except from 72.06 or 72.07 (ARG)] [CTSH (CAN) (SG) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 6
7304.59	-- Other	[CTH (US) (EC) (CH) (EGY) (BRA) (JPN)] [CTH, except from 72.06 or 72.07 (ARG)] [CTSH (CAN) (SG) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 6
7304.90	- Other	[CTH (US) (EC) (CH) (EGY) (BRA) (JPN)] [CTH, except from 72.06 or 72.07 (ARG)] [CTSH (CAN) (SG) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 6

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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.	<i>As indicated at split heading level</i>		
ex73.05(a)	<u>Longitudinally submerged arc welded, longitudinally welded, other, with a layer of asphalt/bitumen reinforcement materials and concrete</u>	[CTHS (CH) (JPN) (NOR) (PHI) (SG)] [CTH (US) (CAN) (SEN) (EC) (ARG) (EGY) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 5 (a)
ex73.05(b)	<u>Other</u>	CTH		Basket 1 (Endorsed by CRO)
7305.11	- Line pipe of a kind used for oil or gas pipelines	<i>As indicated at split heading level</i>		
7305.12	-- Longitudinally submerged arc welded			
7305.19	-- Other, longitudinally welded			
7305.20	-- Other			
7305.31	- Casing of a kind used in drilling for oil or gas			
	- Other, welded :			
	-- Longitudinally welded			
7305.39	-- Other	<i>As indicated at split heading level</i>		
7305.90	- Other			
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	<i>As indicated at split heading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex73.06(a)	- <u>Line pipe of a kind used for oil or gas pipelines : With a layer of asphalt/bitumen, reinforcement materials and concrete</u>	[CTHS (CH) (JPN) (NOR) (PHI) (SG)] [CTH (US) (CAN) (EC) (SEN) (ARG) (EGY) (KOR)]		Referred to CRO for decision (Doc. 42.621) Issue 5 (a)
ex73.06 (b)	<u>Other</u>	CTH		
7306.10	- Line pipe of a kind used for oil or gas pipelines	<i>As indicated at split heading level</i>		
7306.20	- Casing and tubing of a kind used in drilling for oil or gas			
7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel			
7306.40	- Other, welded, of circular cross-section, of stainless steel			
7306.50	- Other, welded, of circular cross-section, of other alloy steel			
7306.60	- Other, welded, of non-circular cross-section			
7306.90	- Other			
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	CTH		Basket 1 (Endorsed by CRO)
7307.11	- Cast fittings:	<i>As indicated at the heading level</i>		
7307.19	-- Of non-malleable cast iron			
7307.21	-- Other. Of stainless steel:			
	-- Flanges			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7307.22	-- Threaded elbows, bends and sleeves			
7307.23	-- Butt welding fittings			
7307.29	-- Other			
7307.91	- Other			
7307.92	-- Flanges			
7307.92	-- Threaded elbows, bends and sleeves			
7307.93	-- Butt welding fittings			
7307.99	-- Other			
73.08	Structures (excluding prefabricated buildings of heading No. 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.	<i>As indicated at split heading level</i>		
ex 73.08 (a)	<u>Structures</u>	[CTH (EC) (EGY) (BRA)]		Referred to CRO for decision (Doc. 42.621) Issue 7
		[CTHS (KOR) (JPN) (PHI) (US)]		
ex 73.08 (b)	<u>Parts of structures</u>	[CTH (EC) (EGY) (BRA)]		Referred to CRO for decision (Doc. 42.621)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
ex 73.08(c)	<u>Other</u>	[CTHS (JPN) (KOR) (PHI) (US) CTH, except from heading 72.08 through 72.16, 73.01 or 73.04 through 73.06		Issue 8 Referred to CRO for decision (Doc. 42.621) Issue 9
7308.10 7308.20 7308.30	- Bridges and bridge-sections - Towers and lattice masts - Doors, windows and their frames and thresholds for doors	<i>As indicated at split heading level</i>		
7308.40 7308.90	- Equipment for scaffolding, shuttering, propping or pitpropping - Other			
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH		Basket 1 (Endorsed by CRO)

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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.	CTH		Basket 1 (Endorsed by CRO)
7310.10	- Of a capacity of 50 l or more - Of a capacity of less than 50 l	<i>As indicated at the heading level--</i>		
7310.21	-- Cans which are to be closed by soldering or crimping			
7310.29	-- Other			
73.11	Containers for compressed or liquefied gas, of iron or steel.	CTH		Basket 1 (Endorsed by CRO)
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	CTH		
7312.10	- Stranded wire, ropes and cables			
7312.90	- Other			

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
73.13	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.	CTH		Basket 1 (Endorsed by CRO)
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	CTH		Basket 1 (Endorsed by CRO)
7314.12	- Woven cloth: -- Endless bands for machinery, of stainless steel	<i>As indicated at the heading level</i>		
7314.13	-- Other endless bands for machinery			
7314.14	-- Other woven cloth, of stainless steel			
7314.19	-- Other			
7314.20	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-section dimension of 3 mm or more and having a mesh size of 100 m ² or more			
7314.31	Other grill, netting and fencing, welded at the intersection:			
7314.39	-- Plated or coated with zinc -- Other			
	- Other cloth, grill, netting and fencing:	<i>As indicated at the heading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7314.41 7314.42 7314.49 7314.50	-- Plated -- Coated with plastics -- Other - Expanded metal			
73.15	Chain and parts thereof, of iron or steel.	<i>As indicated at subheading level</i>		
7315.11	- Articulated link chain and parts thereof: -- Roller chain	[CTSH (CAN) (US) (PHI) (JPN)]		Referred to CRO for decision (Doc. 42.621)
7315.12	-- Other chain	[CTH (CH) (EGY) (EC) (BRA)] [CTSH (CAN) (US) (PHI) (JPN)]		Issue 11 Referred to CRO for decision (Doc. 42.621)
		[CTH (CH) (EGY) (EC) (BRA)]		Issue 11
7315.19	-- Parts	CTH		Basket 1 (Endorsed by CRO)
7315.20	- Skid chain	[CTSH (CAN) (US) (PHI) (JPN)] [CTH (CH) (EGY) (EC) (BRA)]		Referred to CRO for decision (Doc. 42.621) Issue 11
	- Other chain :			
7315.81	-- Stud-link	[CTSH (CAN) (US) (PHI)(JPN)] [CTH (CH) (EGY) (EC) (BRA)]		Referred to CRO for decision (Doc. 42.621) Issue 11
7315.82	-- Other, welded link	[CTSH (CAN) (US) (PHI) (JPN)] [CTH (CH) (EGY) (EC) (BRA)]		Referred to CRO for decision (Doc. 42.621) Issue 11
7315.89	-- Other	[CTSH (CAN) (US) (PHI) (JPN)] [CTH (CH) (EGY) (EC) (BRA)]		Referred to CRO for decision (Doc. 42.621) Issue 11

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7315.90	- Other parts	CTH		Basket 1 (Endorsed by CRO)
73.16	Anchors, grapnels and parts thereof, of iron or steel.	CTH		Basket 1*
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH		Basket 1*
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	CTH		Basket 1
7318.11 7318.12 7318.13 7318.14	- Threaded articles -- Coach screws -- Other wood screws -- Screw hooks and screw rings -- Self-tapping screws	<i>As indicated at heading level</i>		
7318.15 7318.16	-- Other screws and bolts, whether or not with their nuts or washers -- Nuts	<i>As indicated at heading level</i>		

* See Chapter Note 1.

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7318.19	-- Other			
7318.21	- Non-threaded articles : -- Spring washers and other lock washers			
7318.22	-- Other washers			
7318.23	-- Rivets			
7318.24	-- Cotters and cotter-pins			
7318.29	-- Other			
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.	CTH		Basket 1 (Endorsed by CRO)
7319.10	- Sewing, darning or embroidery needles	<i>As indicated at the heading level</i>		
7319.20	- Safety pins			
7319.30	- Other pins			
7319.90	- Other			
73.20	Springs and leaves for springs, of iron or steel.	CTH		Basket 1 (Endorsed by CRO)
7320.10	- Leaf-springs and leaves therefor	<i>As indicated at the heading level</i>		
7320.20	- Helical springs			
7320.90	- Other	<i>As indicated at the heading level</i>		

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
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.	<i>As indicated at subheading level</i>		
7321.11	- Cooking appliances and plate warmers: -- For gas fuel or for both gas and other fuels	CTH		Basket 1*
7321.12	-- For liquid fuel	CTH		Basket 1*
7321.13	-- For solid fuel	CTH		Basket 1*
7321.81	- Other appliances -- For gas fuel or for both gas and other fuels	CTH		Basket 1*
7321.82	-- For liquid fuel	CTH		Basket 1*
7321.83	-- For solid fuel	CTH		Basket 1*
7321.90	- Parts	CTH		Basket 1*

* See Chapter Note 1.

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
73.22	Radiators for central 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.	CTH		Basket 1*
7322.11	Radiators and parts thereof: -- Of cast iron	<i>As indicated at the heading level</i>		
7322.19 7322.90	-- Other - Other			
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.	CTH		Basket 1*
7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like - Other:	<i>As indicated at the heading level</i>		

* See Chapter Note 1.

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7323.91 7323.92 7323.93 7323.94 7323.99	-- Of cast iron, not enamelled -- Of cast iron, enamelled -- Of stainless steel -- Of iron (other than cast iron) or steel, enamelled -- Other	<i>As indicated at the heading level</i>		
73.24	Sanitary ware and parts thereof, of iron or steel.	CTH		Endorsed
7324.10 7324.21 7324.29 7324.90	- Sinks and washbasins, of stainless steel - Baths -- Of cast iron, whether or not enamelled -- Other - Other, including parts	<i>As indicated at the split heading level</i>		
73.25	Other cast articles of iron or steel.	CTH		Basket 1*
7325.10 7325.91 7325.99	- Of non-malleable cast iron - Other: -- Grinding balls and similar articles for mills -- Other	<i>As indicated at the heading level</i>		
73.26	Other articles of iron or steel	CTH		Basket 1*
7326.11	- Forged or stamped, but not further worked: -- Grinding balls and similar articles for mills	<i>As indicated at the heading level</i>		

* See Chapter Note 1.

HS Code Number	Description of goods	Origin Criteria	Notes	Comments
A	B	C	D	E
7326.19 7326.20 7326.90	-- Other - Articles of iron or steel wire - Other			