

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 | BDT 1000/- per MT | Free |
| | 7201.20.00 | - Non-alloy pig iron containing by weight more than 0.5% of phosphorus | kg | BDT 1000/- per MT | Free |
| | 7201.50.00 | - Alloy pig iron; spiegeleisen. | kg | BDT 1000/- per MT | Free |
| 72.02 | | Ferro alloys. | | | |
| | 7202.11.00 | - Ferro-manganese: -- Containing by weight more than 2% of carbon | kg | 5% | Free |
| | 7202.19.00 | -- Other - Ferro-silicon | kg | 5% | Free |

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|--------------|------------|---|----|-------------------------|------|
| | 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 | | BDT 1500/- per MT | Free |
| | | - Waste and scrap of alloy steel | | | |
| | 7204.21.00 | -- Of stainless steel | | BDT 1500/- per MT | Free |
| | 7204.29.00 | -- Other | | BDT 1500/- per MT | Free |
| | 7204.30.00 | - Waste and scrap of tinned iron or steel | | 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 | | BDT 1500/- per MT | Free |
| | 7204.49.00 | -- Other | | BDT 1500/- per MT | Free |
| | 7204.50.00 | - Remelting scrap ingots | | 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 |
| 72.06 | | II. - IRON AND NON-ALLOY STEEL | | | |
| | | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03). | | | |
| | 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. | | | |

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|--------------|---|----|-----|------|
| | - 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 | 0% | Free |
| 7207.12.00 | -- Other, of rectangular (other than square) cross-section | kg | 0% | Free |
| 7207.19.00 | -- Other | kg | 0% | Free |
| 7207.20.00 | - Containing by weight 0.25% or more of carbon | kg | 0% | 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. | | | |
| | - 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 | 10% | 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 | 10% | 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 | 10% | 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 | 10% | 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 | 10% | 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 | 10% | 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 | 10% | 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 | 10% | 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 | 10% | 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 | 10% | 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 | 10% | 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 | 10% | 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 | 10% | Free |
| 7208.54.90 | --- Other | kg | 10% | Free |

| | | | | | |
|--------------|------------|---|----|-----|------|
| | 7208.90.10 | -- Other --- Imported by VAT registered Transformer, pre-fabricated building and products of Chapter 72 and Chapter 73 manufacturing industry | kg | 10% | 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. | | | |
| | | - In coils, not further worked than cold-rolled (cold-reduced) | | | |
| | 7209.15.00 | -- 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 | kg | 25% | Free |
| | | - Not in coils, not further worked than cold-rolled (cold-reduced) | | | |
| | 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. | | | |
| | | - Plated or coated with tin | | | |
| | 7210.11.00 | -- 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 | kg | 25% | Free |
| | | - Otherwise plated or coated with zinc | | | |
| | 7210.41.00 | -- Corrugated | kg | 25% | Free |
| | | -- Other | | | |
| | 7210.49.10 | --- Of a thickness of 0.4 mm or more imported by VAT registered refrigerator manufacturing industry | kg | 25% | Free |
| | 7210.49.20 | --- Of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry | kg | 25% | Free |
| | 7210.49.90 | --- Other | kg | 25% | Free |
| | 7210.50.00 | - Plated or coated with chromium oxides or with chromium and chromium oxides | kg | 10% | Free |
| | | - Plated or coated with aluminium | | | |
| | | -- Plated or coated with aluminium-zinc alloys | | | |
| | 7210.61.10 | --- Of a thickness of 0.4 mm or more imported by VAT registered refrigerator and air conditioner manufacturing industry | kg | 25% | Free |
| | 7210.61.20 | --- Of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry | kg | 25% | Free |
| | 7210.61.90 | --- Other | kg | 25% | Free |
| | | -- Other | | | |
| | 7210.69.10 | --- Of a thickness of 0.4 mm or more imported by VAT registered refrigerator and air conditioner manufacturing industry | kg | 25% | Free |
| | 7210.69.20 | --- Of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry | kg | 25% | Free |
| | 7210.69.90 | --- Other | kg | 25% | Free |
| | | - Painted, varnished or coated with plastics | | | |
| | 7210.70.10 | --- Of a thickness of 0.4 mm or more imported by VAT registered refrigerator and air conditioner manufacturing industry | kg | 25% | Free |
| | 7210.70.20 | --- Of a thickness of 1.0 mm or more imported by VAT registered pre-fabricated building manufacturing industry | kg | 25% | Free |
| | 7210.70.30 | --- Of a thickness of more than 1.0 mm | kg | 25% | Free |
| | | --- Other | | | |
| | 7210.70.91 | ---- Printed sheet imported by VAT registered metal can manufacturers | kg | 25% | Free |
| | 7210.70.99 | ---- 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. | | | |
| | | - Not further worked than hot-rolled | | | |
| | 7211.13.00 | -- 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 |
| | | -- Other | | | |

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|--------------|------------|--|----|-----|------|
| | 7211.19.10 | --- Imported by VAT registered compressor manufacturers | kg | 10% | Free |
| | 7211.19.90 | --- Other | kg | 10% | Free |
| | | - Not further worked than cold-rolled (cold-reduced) | | | |
| | 7211.23.00 | -- Containing by weight less than 0.25 % of carbon | kg | 10% | Free |
| | | -- Other | | | |
| | 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 | kg | 10% | Free |
| | | - Electrolytically plated or coated with zinc | | | |
| | 7212.20.10 | --- Imported by VAT registered refrigerator and air conditioner manufacturing industries | kg | 10% | Free |
| | 7212.20.90 | --- Other | kg | 10% | Free |
| | 7212.30.00 | - Otherwise plated or coated with zinc | kg | 10% | Free |
| | | - Painted, varnished or coated with plastics | | | |
| | 7212.40.10 | --- Imported by VAT registered refrigerator and air conditioner manufacturing industries | kg | 10% | Free |
| | | --- Other | | | |
| | 7212.40.91 | ---- Co-polymer coated steel tape imported by VAT registered optical fibre cable manufacturing industry | kg | 10% | 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 | 5% | Free |
| | 7213.20.00 | - Bar and rods of free-cutting steel | kg | 5% | Free |
| | | - Other | | | |
| | | -- Of circular cross-section measuring less than 14 mm in diameter | | | |
| | 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 parts/components manufacturers | kg | 5% | Free |
| | 7213.91.90 | --- Other | kg | 5% | Free |
| | 7213.99.00 | -- Other | kg | 5% | 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 | 5% | Free |
| | 7214.20.00 | - Containing indentations, ribs, grooves or other deformations Produced during the rolling process or twisted after rolling | kg | 5% | Free |
| | 7214.30.00 | - Other, of free-cutting steel | kg | 5% | Free |
| | | - Other | | | |
| | | -- Of rectangular (other than square) cross-section | | | |
| | 7214.91.10 | --- Imported by VAT registered leaf spring manufacturing industries | kg | 5% | Free |
| | 7214.91.90 | --- Other | kg | 5% | Free |
| | 7214.99.00 | -- Other | kg | 5% | Free |
| 72.15 | | Other bars and rods of iron or non-alloy steel.0 | | | |
| | 7215.10.00 | - Of free-cutting steel, not further worked than cold-formed or cold-finished | kg | 5% | Free |
| | 7215.50.00 | - Other, not further worked than cold-formed or cold-finished | kg | 5% | Free |
| | 7215.90.00 | - Other | kg | 5% | 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 | kg | 5% | Free |
| | | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm | | | |
| | 7216.21.00 | -- L sections | kg | 5% | Free |
| | 7216.22.00 | -- T sections | kg | 5% | Free |
| | | - U, I or H sections, not further worked than hot-rolled hot-drawn or extruded of a | | | |

| | | | | |
|--------------|---|----|-----|------|
| | height of 80 mm or more | | | |
| | 7216.31.00 -- U sections | kg | 5% | Free |
| | 7216.32.00 -- I sections | kg | 5% | Free |
| | 7216.33.00 -- H sections | kg | 5% | 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 | 5% | Free |
| | 7216.50.00 - Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded | kg | 5% | Free |
| | - Angles, shapes and sections, not further worked than cold-formed or cold-finished | | | |
| | 7216.61.00 -- Obtained from flat-rolled products | kg | 5% | Free |
| | 7216.69.00 -- Other | kg | 5% | Free |
| | - Other | | | |
| | 7216.91.00 -- Cold-formed or cold-finished from flat-rolled products | kg | 5% | Free |
| | 7216.99.00 -- Other | kg | 5% | 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 | kg | 5% | Free |
| | - Other | | | |
| | 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 | kg | 10% | Free |
| | -- Of a thickness of less than 4.75 mm | | | |
| | 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 |

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| | 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 | 0% | Free |
| | 7224.90.00 | - Other | kg | 0% | 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 | 10% | 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 | 10% | 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 | 10% | 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 | 10% | 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 |