

75.07 - Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).

- Tubes and pipes :

7507.11 - - Of nickel, not alloyed

7507.12 - - Of nickel alloys

7507.20 - Tube or pipe fittings

Chapter Note 1 (e) defines **tubes and pipes**.

The provisions of the Explanatory Notes to headings 73.04 to 73.07 apply, *mutatis mutandis*, to this heading.

Because of their resistance to corrosion (by acids, steam, etc.), tubes, pipes and fittings of nickel or of nickel alloys are used in apparatus for the chemical, food, papermaking industries, etc., in the manufacture of steam condensers, hypodermic needles, etc.

This heading **excludes** :

- (a) Hollow profiles (**heading 75.05**).
- (b) Nickel bolts and nuts used for assembling or fixing pipes, etc. (**heading 75.08**).
- (c) Fittings with taps, cocks, valves, etc. (**heading 84.81**).
- (d) Tubes, pipes and tube or pipe fittings made up into specific identifiable articles, e.g., machinery parts (**Section XVI**).