73.01 - Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.

7301.10 - Sheet piling

7301.20 - Angles, shapes and sections

Sheet piling consists of sections obtained by rolling, drawing, pressing, press-folding or forming on roller machines, or by assembling rolled parts (e.g. by riveting, welding, crimping). These sections can be fitted to each other by being simply interlocked or even by having their longitudinal sides juxtaposed. For this purpose, both types have, on the longitudinal sides at least, connecting devices (e.g. grooves, flanges, interlocks).

This heading includes :

(1) Sheet piling angle or corner pieces, which are sections intended to form corners; for this purpose either folded sections or sections which are cut along their length are used, the parts so obtained being then welded or riveted to form an angle.

(2) Joining sheet piling sections with three or four arms for making partition walls.

(3) Connecting sheet piling sections whose shape enables them to be used for connecting different types of sheet piling.

(4) Sheet piling conduits and columns which are driven into the ground in such a manner that they join together without being forcibly interlocked. The sheet piling conduits are corrugated in shape. Sheet piling columns are made up of two sections welded together.

Sheet piling is generally used for making walls in sandy, waterlogged or submerged ground for civil engineering works such as dams, dykes or trenches.

The heading also includes welded angles, shapes and sections. The Explanatory Note to heading 72.16 applies, *mutatis mutandis*, to profiles obtained by welding.

The heading **does not cover** :

(a) Welded hollow profiles (**heading 73.06**).

(b) Sheet piling assembled into piles which have no " interlocks " available for external connection (**heading 73.08**).