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.

7310.10 - Of a capacity of 50 l or more

- Of a capacity of less than 50 l :

7310.21 - - Cans which are to be closed by soldering or crimping

7310.29 - - Other

Whereas the preceding heading applies to containers of a capacity exceeding 300 l, normally installed as fixtures in factories, etc., this heading covers sheet or plate iron or steel containers of a capacity not exceeding 300 l, but of a size easily moved or handled, commonly used for the commercial conveyance and packing of goods, and such containers installed as fixtures.

The larger containers covered by this heading include tar or oil drums; petrol cans; milk churns; casks and drums for alcohol, latex, caustic soda, calcium carbide, dyestuffs or other chemicals. The smaller containers include boxes, cans, tins, etc., mainly used as sales packings for butter, milk, beer, preserves, fruit or fruit juices, biscuits, tea, confectionery, tobacco, cigarettes, shoe cream, medicaments, etc.

Casks and drums in particular may be hooped or otherwise fitted to facilitate rolling or handling, or be reinforced. All the containers may be equipped with tap-holes, bungs, lids or other closures to facilitate filling and emptying.

The heading also includes casks, etc., insulated by means of double walls or bottoms **subject** to there being no provision for circulating heating or cooling fluids between the walls. (Containers with such provisions are **excluded**, see **heading 84.19**.)

This heading also **excludes** :

(a) Articles of **heading 42.02**.

(b) Biscuit barrels, tea caddies, sugar tins and similar household or kitchen containers and canisters (**heading 73.23**).

(c) Cigarette cases, powder compacts, tool boxes and similar containers for personal or professional use (**heading 73.25** or **73.26**).

(d) Safes, cash or deed boxes, and the like (**heading 83.03**).

(e) Articles of **heading 83.04**.

(f) Ornamental boxes (**heading 83.06**).

(g) Containers specially designed and equipped for carriage by one or more modes of transport **(heading 86.09**).

(h) Vacuum flasks and other vacuum vessels complete with their cases, of **heading 96.17**.