82.02 - Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).

8202.10 - Hand saws

8202.20 - Band saw blades

- Circular saw blades (including slitting or slotting saw blades):

8202.31 -- With working part of steel

8202.39 -- Other, including parts

8202.40 - Chain saw blades

- Other saw blades:

8202.91 -- Straight saw blades, for working metal

8202.99 -- Other

This heading covers:

(A) Hand saws for wood, metal, stone or other materials, whether for trade or domestic use.

These include bow saws, hack saws, fret saws and other saws with wooden or metal frames; panel saws, back or tenon saws, compass saws; cross-cut saws (usually with a handle at each end); saws shaped like a knife (folding or not) used by gardeners or miners; special saws for watchmakers and jewellers; nests of saws; articulated saws for camping, military use, etc.; veneer saws; saws permanently combined with a mitre box, the saw giving the whole article its **essential** character.

- (B) Saw blades of all kinds, for hand saws and for machines, and for all materials. They include:
 - (1) Band saw or endless saw blades (e.g., those for wood sawing machines).
 - (2) Circular saw blades (including slitting or slotting saw blades for use on milling machines). The latter can be distinguished from milling cutters by the ratio of thickness to diameter which is less than for milling cutters, and by the toothing which is cut only on the periphery as with ordinary circular saws, whereas milling cutters often have teeth on their faces, or have concave or convex teeth.
 - (3) Chain saw blades (in the form of chains) for felling trees, sawing up tree trunks, etc. The teeth of such blades often comprise elements of metal carbides or cermets.

- (4) Straight saw blades for panel saws, tenon saws, hack saws, etc., including those for saws known as "filigree saws" (round blades toothed like a file, but used for sawing like a fret saw blade).
- (5) Straight toothless stone cutting saw blades (either hammered or machine dressed so as to be quite flat, or corrugated) provided their extremities are perforated or otherwise shaped for fixing.
- (6) Toothless cutting discs (friction discs) for cutting through metals.

The heading also covers **saw blade blanks**. Provided that they are toothed, strip (whether or not cut to length) and discs (with a central hole for fixing the disc to the driving shaft) are regarded as such blanks. These articles are usually of steel with a high carbon content.

Saw blades may have integral teeth, or be fitted with inserted teeth or segments (such as some circular saws). The teeth may be wholly of base metal, or of base metal fitted or covered with metal carbides, diamond (black diamonds in particular) or, in some cases, with abrasive powders. In some saws the teeth may be replaced by diamonds or by elements of metal carbides set around the periphery of the disc.

Toothless discs fitted with abrasive rims (e.g., for cutting marble, quartz or glass) or with a series of peripheral inserts of abrasive material are, however, **excluded** (see the Explanatory Note to **heading 68.04**).

The heading includes separately presented base metal parts of hand saws (e.g., frames, bows, handles and stretchers) and base metal teeth and toothed segments for insertion in saw blades.

The heading also excludes:

- (a) Stone sawing strand (usually three-ply stranded wire of special steel) (heading 73.12).
- (b) Morticing chain cutters (heading 82.07).
- (c) Hand saws with self-contained motor (heading 84.67).
- (d) Musical saws (heading 92.08).