

**73.24 - Sanitary ware and parts thereof, of iron or steel.**

7324.10 - Sinks and wash basins, of stainless steel

- Baths :

7324.21 -- Of cast iron, whether or not enamelled

7324.29 -- Other

7324.90 - Other, including parts

This heading comprises a wide range of iron or steel articles, **not more specifically covered** by other headings of the Nomenclature, used for sanitary purposes.

These articles may be cast, or of iron or steel sheet, plate, hoop, strip, wire, wire grill, wire cloth, etc., and may be manufactured by any process (moulding, forging, punching, stamping, etc.). They may be fitted with lids, handles or other parts or accessories of other materials **provided** that they retain the character of iron or steel articles.

The heading includes, baths, bidets, hip-baths, foot-baths, sinks, wash basins, toilet sets; soap dishes and sponge baskets; douche cans, sanitary pails, urinals, bedpans, chamber-pots, water closet pans and flushing cisterns whether or not equipped with their mechanisms, spittoons, toilet paper holders.

The heading **excludes** :

- (a) Cans, boxes and similar containers of **heading 73.10**.
- (b) Small hanging medicine and toilet wall cabinets and other furniture of **Chapter 94**.