

76.11 - Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.

The Explanatory Note to heading 73.09 applies, *mutatis mutandis*, to this heading.

Because of its lightness and resistance to corrosion, aluminium tends to replace iron and steel in the manufacture of reservoirs, tanks, etc., particularly in the chemical industries, breweries, dairies, cheese factories.

However, the heading **excludes** containers specially designed and equipped for carriage by one or more modes of transport (**heading 86.09**).