

72.10

72.10 - Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated (+).

- Plated or coated with tin :
 - 7210.11 -- Of a thickness of 0.5 mm or more
 - 7210.12 -- Of a thickness of less than 0.5 mm
- 7210.20 - Plated or coated with lead, including terne-plate
- 7210.30 - Electrolytically plated or coated with zinc
 - Otherwise plated or coated with zinc :
 - 7210.41 -- Corrugated
 - 7210.49 -- Other
- 7210.50 - Plated or coated with chromium oxides or with chromium and chromium oxides
 - Plated or coated with aluminium :
 - 7210.61 -- Plated or coated with aluminium-zinc alloys
 - 7210.69 -- Other
- 7210.70 - Painted, varnished or coated with plastics
- 7210.90 - Other

This heading covers the same kind of products as described in heading 72.08 or 72.09, but, to fall in this heading, they must be clad, plated or coated.

For the purpose of this heading, the expression "clad, plated or coated" applies to the products which were subjected to one of the treatments described in Part (C) (2), Items (d) (iv), (d) (v) and (e) of the General Explanatory Note to this Chapter.

This heading **excludes** :

- (a) Flat products clad with precious metal (**Chapter 71**).
- (b) Products of heading 83.10.

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Subheading Explanatory Notes.

For the purpose of the subheadings of heading 72.10, products subjected to more than one type of coating, plating, or cladding are to be classified according to the last process. However, chemical surface treatments, such as chromating, are not regarded as the last process.

Subheadings 7210.30, 7210.41 and 7210.49

The products of subheading 7210.30 have been subjected to the processing described in Part (IV) (C) (2) (d) (iv), second indent of the General Explanatory Note to Chapter 72 and the products of subheadings 7210.41 and 7210.49 to any of the other processing operations described in Part (IV) (C) (2) (d) (iv) of that Explanatory Note.

To distinguish between products electrolytically plated or coated with zinc and products otherwise plated or coated with zinc, the following procedure can be used :

- The products are first to be examined for the presence or otherwise of spangle by visual or microscopic observations.
- If spangle is detected, they are hot-dipped zinc-coated products. If spangle is not detected, even when magnified 50 times, the coating should be chemically analysed.
- If aluminium is detected, or lead is detected in excess of 0.5 %, they are hot-dipped zinc-coated products. If not, they are electrolytically zinc-coated products.