

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

These containers are normally installed as fixtures for storage or manufacturing use, e.g., in factories, chemical works, dye works, gasworks, breweries, distilleries and refineries, and to a smaller extent in houses, shops, etc. This heading covers containers for any material **other than** compressed or liquefied gas. Containers for such gas are classified in **heading 73.11**, irrespective of their capacity. Containers fitted with mechanical or thermal equipment such as agitators, heating or cooling coils or electrical elements fall in **Chapter 84** or **85**.

On the other hand containers which have simply been fitted with taps, valves, level gauges, safety valves, manometers, etc., remain in this heading.

The containers may be open or closed, lined with ebonite, plastics or non-ferrous metals, or fitted with heat-insulating covering (e.g., asbestos, slag wool or glass wool), whether or not this lagging is protected by an outer sheet metal casing.

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

The heading includes :

Petrol or oil reservoirs; vats used in malt-houses for soaking barley; fermentation vats for liquids (wine, beer, etc.); decanting or clarifying vats for liquids of all kinds; vats for tempering and annealing metal goods; water storage tanks (domestic or otherwise) including expansion reservoirs for central heating equipment; containers for solids.

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