

73.08 - Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel (+).

7308.10 - Bridges and bridge-sections

7308.20 - Towers and lattice masts

7308.30 - Doors, windows and their frames and thresholds for doors

7308.40 - Equipment for scaffolding, shuttering, propping or pit-propping

7308.90 - Other

This heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc. Such structures sometimes incorporate products of other headings such as panels of woven wire or expanded metal of heading 73.14. Parts of structures include clamps and other devices specially designed for assembling metal structural elements of round cross-section (tubular or other). These devices usually have protuberances with tapped holes in which screws are inserted, at the time of assembly, to fix the clamps to the tubing.

Apart from the structures and parts of structures mentioned in the heading, the heading also includes products such as :

Pit head frames and superstructures; adjustable or telescopic props, tubular props, extensible coffering beams, tubular scaffolding and similar equipment; sluice-gates, piers, jetties and marine moles; lighthouse superstructures; masts, gangways, rails, bulkheads, etc., for ships; balconies and verandahs; shutters, gates, sliding doors; assembled railings and fencing; level-crossing gates and similar barriers; frameworks for greenhouses and forcing frames; large-scale shelving for assembly and permanent installation in shops, workshops, storehouses, etc.; stalls and racks; certain protective barriers for motorways, made from sheet metal or from angles, shapes or sections.

The heading also covers parts such as flat-rolled products, "wide flats" including so-called universal plates, strip, rods, angles, shapes, sections and tubes, which have been prepared (e.g., drilled, bent or notched) for use in structures.

The heading further covers products consisting of separate rolled bars twisted together, which are also used for reinforced or pre-stressed concrete work.

The heading **does not cover** :

(a) Assembled sheet piling (**heading 73.01**).

(b) Coffering panels intended for pouring concrete, having the character of moulds (**heading 84.80**).

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- (c) Constructions clearly identifiable as machinery parts (**Section XVI**).
- (d) Constructions of **Section XVII** such as railway and tramway track fixtures and fittings, and mechanical signalling equipment, of **heading 86.08**; chassis frames for railway rolling-stock, etc., or motor vehicles (**Chapter 86 or 87**), and the floating structures of **Chapter 89**.
- (e) Movable shelved furniture (**heading 94.03**).

Subheading Explanatory Notes.

Subheading 7308.30

This subheading also covers security doors of steel, for all types of dwellings.