73.04 - Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel (+).

- Line pipe of a kind used for oil or gas pipelines :

7304.11 -- Of stainless steel

7304.19 -- Other

- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :

7304.22 -- Drill pipe of stainless steel

7304.23 -- Other drill pipe

7304.24 -- Other, of stainless steel

7304.29 -- Other

- Other, of circular cross-section, of iron or non-alloy steel :

7304.31 -- Cold-drawn or cold-rolled (cold-reduced)

7304.39 -- Other

- Other, of circular cross-section, of stainless steel:

7304.41 -- Cold-drawn or cold-rolled (cold-reduced)

7304.49 -- Other

- Other, of circular cross-section, of other alloy steel:

7304.51 -- Cold-drawn or cold-rolled (cold-reduced)

7304.59 -- Other

7304.90 - Other

Tubes, pipes and hollow profiles of this heading may be manufactured by the following processes:

- (A) Hot-rolling of an intermediate product, which can be either an ingot, rolled and peeled, a billet or a round obtained by rolling or continuous casting. This process of manufacture includes:
 - (1) Piercing in a cross rolling mill (Mannesmann process), in a disc mill or in a cone type piercer to obtain a hollow blank of greater wall thickness and outside diameter and of lesser length than the final product.
 - (2) Hot-rolling upon a mandrel or a plug:
 - in a three slanted rolls elongator (Assel or Transval) used in major part for the manufacture of bearing tubes or a two slanted rolls elongator with guiding discs (Diescher process) or a three slanted planetary elongator or

- in a "continuous tube rolling mill" having different sets of rolls upon a "free floating" or semi-floating restrained mandrel (Neuval or Dalmine process) or
- in a pilger mill or
- in a Stiefel mill or
- in a push bench by pushing the blank in a series of rolls or
- in a stretch reducing mill. In this case the product obtained is a finished tube.
- (B) Hot-extrusion in a press using glass (Ugine-Sejournet process) or another lubricant, of a round. This method actually includes the following operations: piercing, expansion or not, and extrusion.

The operations described above are followed by different finishing operations:

- hot-finishing: in this case, the blank after reheating passes through a sizing mill or a stretching mill and finally a straightening mill or
- cold-finishing on a mandrel, by cold-drawing on a bench or cold-rolling (cold-reducing) in a pilger mill (Mannesmann or Megaval process). These operations give the possibility to obtain from hot-rolled or extruded tubes, used as blanks, tubes of lesser wall thickness (it should be noted that the Transval process allows tubes of reduced wall thickness to be directly produced) or diameter, also tubes of tighter tolerances on diameter or wall thickness. Cold-working methods also cover honing and roller burnishing to obtain polished surfaces (tubes with a low degree of roughness) required, e.g., for pneumatic jacks or hydraulic cylinders.
- (C) Casting or centrifugal casting.
- (D) Deep drawing of a disc placed over a forming mould, the blank produced being subsequently hot-drawn.
- (E) Forging.
- (F) Machining of bars followed by cold-drawing or cold-rolling (cold-reducing) operations (excluding hollow drill bars of heading 72.28).

See the General Explanatory Note to this Chapter concerning the distinction between tubes and pipes on the one hand and hollow profiles on the other.

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The products of this heading may be coated, for example, with plastics or with glass wool combined with bitumen.

This heading also covers finned or gilled tubes or pipes and hollow profiles such as integrally finned or gilled tubes with longitudinal or transversal fins.

The products of this heading include, in particular, line pipes of a kind used for oil or gas, casing, tubing and drill pipes of a kind used in drilling for oil or gas, tubes and pipes suitable for use in boilers, superheaters, heat exchangers, condensers, refining furnaces, feedwater heaters for power stations, galvanised or black tubes (so-called gas tubes) for high or medium pressure steam, or gas or water distribution in buildings, as well as tubes for water or gas street distribution mains. In addition tubes and pipes are used for the manufacture of parts for automobiles or for machinery, of rings for ball bearings, cylindrical, tapered or needle bearings or for other mechanical uses, for scaffolding, tubular structures or building construction.

The heading excludes:

- (a) Tubes and pipes of cast iron (heading 73.03) and tubes and pipes of iron or steel of heading 73.05 or 73.06.
- (b) Hollow profiles of cast iron (heading 73.03) and hollow profiles of iron or steel of heading 73.06.
- (c) Tube or pipe fittings of iron or steel (heading 73.07).
- (d) Flexible tubing of iron or steel with or without fittings (including thermostatic bellows and expansion joints) (heading 83.07).
- (e) Insulated electrical conduit tubing (heading 85.47).
- (f) Tubes, pipes and hollow profiles made up into specific identifiable articles, e.g., those prepared for use in structures (heading 73.08), tubular sections of central heating radiators (heading 73.22), exhaust manifolds for internal combustion piston engines (heading 84.09), other machinery parts (Section XVI), exhaust boxes (silencers) and exhaust pipes of vehicles of Chapter 87 (e.g., heading 87.08 or 87.14), saddle pillars and frames for cycles (heading 87.14).

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Subheading Explanatory Notes.

Subheadings 7304.11, 7304.19, 7304.22, 7304.23, 7304.24 and 7304.29

These subheadings cover all such articles irrespective of the standards or technical specifications which they meet (e.g., American Petroleum Institute (API) standards 5L or 5LU for line pipe and API standards 5A, 5AC or 5AX for casing, tubing and drill pipe).

Subheadings 7304.31, 7304.39, 7304.41, 7304.49, 7304.51 and 7304.59

In order to distinguish between the cold worked products and the other products of these subheadings, see the General Explanatory Note to Chapter 72, Part IV (B), second paragraph.