72.08 - Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated (+).

7208.10 - In coils, not further worked than hot-rolled, with patterns in relief

- Other, in coils, not further worked than hot-rolled, pickled :

7208.25 - - Of a thickness of 4.75 mm or more

7208.26 - - Of a thickness of 3 mm or more but less than 4.75 mm

7208.27 - - Of a thickness of less than 3 mm

- Other, in coils, not further worked than hot-rolled :

7208.36 - - Of a thickness exceeding 10 mm

7208.37 - - Of a thickness of 4.75 mm or more but not exceeding 10 mm

7208.38 - - Of a thickness of 3 mm or more but less than 4.75 mm

7208.39 - - Of a thickness of less than 3 mm

7208.40 - Not in coils, not further worked than hot-rolled, with patterns in relief

- Other, not in coils, not further worked than hot-rolled :

7208.51 - - Of a thickness exceeding 10 mm

7208.52 - - Of a thickness of 4.75 mm or more but not exceeding 10 mm

7208.53 - - Of a thickness of 3 mm or more but less than 4.75 mm

7208.54 - - Of a thickness of less than 3 mm

7208.90 - Other

Flat-rolled products are defined in Note 1 (k) to this Chapter.

The products of this heading may have been subjected to the following surface treatments :

(1) Descaling, pickling, scraping and other processes to remove the oxide scale and crust formed during the heating of metal.

(2) Rough coating intended solely to protect products from rust or other oxidation, to prevent slipping during transport and to facilitate handling e.g., paints containing an active anti-rust pigment for example, red lead, zinc powder, zinc oxide, zinc chromate, iron oxide (iron minium, jewellers' rouge), and non-pigmented coatings with a basis of oil, grease, wax, paraffin wax, graphite, tar or bitumen.

(3) Polishing, burnishing or similar treatments.

(4) Artificial oxidation (by various chemical processes, such as immersion in an oxidising solution), patina finishing, blueing (blue annealing), browning or bronzing (by various techniques), which also form a film of oxide on the surface of the product, to improve its appearance. The operations increase resistance to rusting.

(5) Chemical surface treatments, such as :

- phosphatising, which consists of immersing the product in a solution of metallic acid phosphates, particularly those of manganese, iron and zinc; this process is known as parkerising or bonderising, depending on the period of the operation and the temperature of the bath;

- oxalating, borating, etc., using methods similar to those for phosphatising, with the appropriate salts or acids;

- chromating, which consists of immersing the product in a solution whose main contents are chromic acid or chromates.

These chemical surface treatments have the advantage of protecting the surface of metal, facilitating any later cold deformation of the products treated and the application of paints or other non-metallic protective coatings.

Flat-rolled products of this heading may have patterns in relief derived directly from rolling, such as grooves, ribs, chequers, tears, buttons, lozenges, or they may have been worked after rolling (e.g., perforated, corrugated, bevelled or rounded at the edges), **provided** they do not thereby assume the character of articles or products of other headings.

The heading **does not**, however, **include** flat-rolled products which have been coated, plated or clad with metal or coated with non-metallic substances such as paints, enamels or plastics **(heading 72.10)**.

The heading also **excludes** such flat-rolled products which have been clad with precious metals **(Chapter 71)**.

"Corrugated flat-rolled products" means those having a regular wave pattern in the form of a curved (e.g., sinusoidal) line. For the purpose of determining classification, the width of the corrugated side is to be taken as its effective width in the corrugated form. However, the heading **excludes** so-called ribbed products having an angular profile (e.g., square, triangular or trapezoidal) (generally **heading 72.16**).

The heading also includes flat-rolled products of a shape **other than** rectangular or square, of any size, **provided** they do not assume the character of articles or products of other headings.

The heading covers, *inter alia*, "wide coils", "sheets" and "plates".

This heading also covers certain products named "wide flats" (some of which are called "universal plates" in some parts of the world).

For the purposes of this heading, "wide flats" are products of rectangular (**other than** square) cross-section, not in coils, hot-rolled on four faces in a closed box pass or universal mill, of a thickness of not less than 4 mm, and of a width of 600 mm or more but not exceeding 1,250 mm.

Therefore, "wide flats" have much straighter and more accurately finished sides and sharper edges than those of "wide coil", "sheets" or "plates". They are never re-rolled but are used in structural steelwork, etc., without further machining of the edges.

"Wide coil", "plates" and "sheets" are produced by hot-rolling ingots, slabs and sheet bars, sometimes followed by cutting transversally or longitudinally.

"Wide coil" can be distinguished from "sheets" and "plates" since "plates" and "sheets" are presented flat while "wide coil" is presented wound in coils of successively superimposed layers with almost flat sides.

Hot-rolled "wide coils" are either used direct in the same way as "sheets" and "plates" or converted into other products such as "sheets" and "plates", welded tubes, formed angles, shapes or sections.

"Sheets" and "plates" are used in the construction of ships, railway rolling-stock, tanks, boilers, bridges and other structural work where great strength is required. Certain "sheets" and "plates" may have dimensions similar to those of slabs and sheet bars. However, they can be distinguished from slabs and sheet bars since :

(1) They are most often cross-rolled (longitudinally and transversely) and sometimes oblique-rolled whereas slabs and sheet bars are roughly rolled longitudinally only (in the slabbing or roughing mill).

(2) Their edges are normally sheared or flame-cut and show traces of the shears or flame whereas slabs and sheet bars have round edges.

(3) Tolerances as to thickness and surface defects are very strict whereas slabs and sheet bars are not of uniform thickness and show various surface defects.

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The heading **does not cover** :

(a) Expanded metal of iron or steel **(heading 73.14)**.

(b) Blanks of articles of **Chapter 82**.

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Subheading Explanatory Note.

Subheadings 7208.10, 7208.25, 7208.26, 7208.27, 7208.36, 7208.37, 7208.38, 7208.39, 7208.40, 7208.51, 7208.52, 7208.53 and 7208.54

In addition to hot-rolling, the products of these subheadings may have been subjected to the following working or surface treatments :

(1) Hot flattening.

(2) Annealing, hardening, tempering, case-hardening, nitriding and similar heat treatments to improve the properties of the metal.

(3) Except where the context otherwise requires, the surface treatments described in Items (1) and (2) of the second paragraph of the Explanatory Note to heading 72.08.

Descaling may be achieved :

(a) by acid pickling or reduction treatment (chemical or heat processes), whether or not in conjunction with milk of lime treatment (liming);

(b) by mechanical descaling (planing, rough grinding, rough sanding, sand-blasting, etc.).

Mechanically descaled products can generally be identified by the following characteristics :

(i) planed steel has a bright surface with rough continuous parallel marks which are clearly visible to the naked eye and perceptible to the touch;

(ii) roughly ground or roughly sanded surfaces are generally uneven, with a dull finish. The marks left by the grinding tool are clearly visible. Fine abrasion, on the other hand, produces an absolutely smooth surface with a bright finish which may even be reflective. Often, the marks left by the working tool are virtually invisible.

(4) Skin or pinch passing as described in the last paragraph of Section (IV) (B) of the General Explanatory Note to this Chapter.

(5) Stamping, punching, printing, etc., with simple inscriptions, such as trademarks.

(6) Cutting into rectangular (including square) shape.

(7) Operations intended exclusively to detect flaws in the metal.