

73.26

This heading **does not cover** forgings which are products falling in other headings of the Nomenclature (e.g., recognisable parts of machinery or mechanical appliances) or unfinished forgings which require further working but have the essential character of such finished products.

The heading also **excludes** :

- (a) Articles of heading **42.02**.
- (b) Reservoirs, tanks, vats and similar containers, of heading **73.09** or **73.10**.
- (c) Cast articles of iron or steel (heading **73.25**).
- (d) Office desk equipment, such as book ends, ink-stands, pen trays, blotters, paperweights and office-stamp stands (heading **83.04**).
- (e) Statues, vases, urns and crosses of the type used for decoration (heading **83.06**).
- (f) Large scale shelving for permanent installation in shops, workshops, storehouses, etc. (heading **73.08**) and shelved furniture of heading **94.03**.
- (g) Skeleton wire frames for making textile or paper lampshades (heading **94.05**).

Subheading Explanatory Note.

Subheadings 7326.11 and 7326.19

After forging or stamping, the products of these subheadings may have been subjected to the following working or surface treatments :

Removal of burrs, runouts and other stamping defects by rough burring, grinding, hammering, chiselling or filing; removal of annealing by acid dipping; simple sand-blasting; roughing or rough bleaching and other operations intended exclusively to detect flaws in the metal; application of rough coatings of graphite, oil, tar, red lead or similar products, clearly intended to protect the subjects against rust or other types of oxidation; stamping, punching, printing, etc., with simple inscriptions, such as trademarks.