



HARMONIZED SYSTEM  
COMMITTEE

-  
24th Session

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## CLASSIFICATION OF GALVANIZED STEEL ROOFING TILES

(Item VIII.20 on Agenda)

### I. BACKGROUND

1. On 16 October 1998, the Secretariat received a note from the Administration of Tanzania concerning the classification of steel tiles. A sample and documentation will be made available to delegates for examination during the session.

#### Description of product

Rectangular galvanized steel roofing tiles. The sides are coated with acrylic paint and the weather side is also coated with natural sand granules. The tile is between 1,675 and 1,700 mm long and 371 and 425 mm wide. Each tile weighs between 4.3 and 4.5 kg and is edge-formed for ease of placing on lattice masts.

2. The Administration of Tanzania feels that, on the basis of the information in the Alphabetical Index and the Explanatory Note to heading 73.26, the tiles are articles of steel classifiable in subheading 7326.90.
3. However, the importer points out that by their design, these products are articles manufactured for use in construction and that classification should therefore correspond to that for articles of iron and steel intended for the manufacture of roofs (subheading 7308.90), by application of GIRs 1 and 6.
4. In its letter of 12 March 1999, the Secretariat, while pointing out that the articles at issue appear to be finished articles for the manufacture of roofs, suggested that this classification issue be included in a future Harmonized System Committee Agenda for examination. On 9 June 1999, the Customs Administration of Tanzania, while accepting the Secretariat's proposal for possible classification of the tiles in subheading 7308.90, agreed to submit this issue to the HS Committee for examination.

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## II. SECRETARIAT COMMENTS

5. The classification of steel roofing tiles in Chapter 73 does not seem to pose any problems insofar as they are finished articles of steel. However, the question is whether these products are classifiable in heading 73.08 or in heading 73.26.
6. Heading 73.08 covers "structures ... and parts of structures" and "plates, ... shapes, ... prepared for use in structures, of iron or steel".
7. As for heading 73.26, it covers other articles of iron or steel that cannot be classified elsewhere.
8. In the strict sense of the provisions of the Explanatory Note to heading 73.26 (page 1126) and the Alphabetical Index (page 904), it would probably be difficult to classify the product at issue in a subheading other than 7326.90, since tiles are explicitly mentioned therein. According to the Secretariat's research, the Explanatory Note to heading 73.26 dates back to the discussions of the Permanent Tariff Bureau in January 1952. At that Session, it had been decided to classify steel tiles and guttering in heading 73.40 (HS heading 73.26). The Secretariat was unable to determine the reasons for this classification from the report of the discussions. However, this may have been due to the fact that this product was not yet widely used for roofing. According to the French Encyclopaedia "Grand Larousse Universelle" (page 10456), a tile is a "1. Construction. Slab of fired clay (sometimes another material) used to cover buildings" [Translation]. This definition seems to support the Secretariat's position. It should be noted that in standard building practice, the term tile is strongly associated with a ceramic-based product and it is very rarely thought of as another material.
9. In the Secretariat's opinion, the products at issue appear to have undergone several surface workings : homogenous forms and dimensions, edge-formed, paint-coated sides, additional coating on the weather side with natural sand granules. All these workings give them the character of structural elements. In practice, they are considered and sold as covering materials insofar as they can only be used in the manufacture of roofs. In the light of the foregoing, the products at issue seem to fulfil the conditions for classification in heading 73.08, which seems to be the most specific. In fact, the first part of this heading covers "Structures .... and parts of structures" and the second covers articles of iron or steel "prepared for use in structures".
10. By application of GIRs 1 and 6, the products at issue could be classified in HS subheading 7308.90. This Secretariat interpretation seems to tally with the classification of similar products of other materials in specific headings with regard to the legal texts. Thus, ceramic or glass tiles which are also roof covering materials are classified in headings 69.05 and 70.16, respectively.
11. If the Committee were in favour of classifying steel tiles in subheading 7308.90 as roof covering materials, the Explanatory Notes to headings 73.08 and 73.26 and the Alphabetical Index would have to be amended to implement this decision. If the Committee preferred to maintain the status quo, an Explanatory Note excluding steel tiles from heading 73.08 would be advisable to avoid any misunderstanding in the future.

III. CONCLUSIONS

12. The Committee is invited to :

- (1) determine the classification of the steel tiles in question, taking account of the note from the Tanzanian Administration and the Secretariat comments in paragraphs 6 to 11 above; and
- (2) rule on further action to be taken in respect of this matter.

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