



St Kitts-Nevis Customs & Excise Department

"To Protect and Collect"

P.O. Box 1
Basseterre
St Kitts W.I.

Tel: (869) 466 7227
Fax: (869) 465 8519
Email: officecomptroller@skncustoms.com
www.skncustoms.com

Classification Ruling: Classification of Deformed Steel Bars

Overview

Deformed Steel Bars or Rods are steel bars or a mesh of steel wires that have been hot rolled, twisted also have indentations, ribs and grooves. They are usually made formed from carbon steel and are given ridges for better mechanical anchoring reinforced concrete. Often referred to as rebar short for reinforcing bar.

Classifications Considered

The HS Codes that are to be considered are 7214.10.10, 7214.20.10 and 7214.20.90


Ruling

The twisted physical structure of the deformed bars which ruled out classifying them under 7214.10. 10 and the Legal Notes, note (f), to the Chapter 72 of the H.S (Tariff) and the General Explanatory Notes to the H.S. which states that in order for a product to be "alloy steel" it must meet with a specific criterion in relation to its chemical composition.

The chemical composition and the terms of the Legal Notes to Chapter 72 categorized them as a non-alloy steel and ruled out HS Code 7214.20. 10

The St. Kitts and Nevis Customs & Excise Classification Committee has met and after research conducted has decided that Deformed Steel Bars are to be classified under HS Code **7214.20.90**.

This ruling comes into effect as of September 1st, 2018.


Comptroller of Customs (Ag.)
August 21st, 2018



DEFORMED (twisted, indentations, ribs, grooved) CARBON STEEL BARS or Rods

