SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS; AND PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES:

1. This Section does not cover:
   (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanized rubber (heading 4010), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016);
   (b) Articles of leather or of composition leather (heading 4205) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;
   (c) Bobbins, spools, cops, cones, cores, reels or similar supports of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
   (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
   (e) Transmission or conveyor belts or belting of textile material (heading 5910) or other articles of textile material for technical use (heading 5911);
   (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116 except unmounted worked sapphires and diamonds for styli (heading 8522);
   (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
   (h) Drill pipe (heading 7304);
   (ij) Endless belts of metal wire or strip (Section XV);
   (k) Articles of Chapter 82 or 83;
   (l) Articles of Section XVII;
   (m) Articles of Chapter 90;
   (n) Clocks, watches or other articles of Chapter 91;
   (o) Interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 6804 or 6909);
   (p) Articles of Chapter 95; or
   (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8546 or 8547) are to be classified according to the following:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;

(c) All other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8487 or 8548.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84
NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

NOTES:
1. This Chapter does not cover:
   (a) Millstones, grindstones or other articles of Chapter 68;
   (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
   (c) Laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);
   (d) Articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
   (e) Vacuum cleaners of heading 8508;
   (f) Electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or
   (g) Hand-operated mechanical floor sweepers, not motorised (heading 9603).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424, or heading 8486 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the headings 8401 to 8424 or under the heading 8486, as the case may be, and not under the headings 8425 to 8480.

   Heading 8419 does not, however, cover:
   (a) Germination plant, incubators or brooders (heading 8436);
   (b) Grain dampening machines (heading 8437);
   (c) Diffusing apparatus for sugar juice extraction (heading 8438);
   (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or
   (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

   Heading 8422 does not cover:
   (a) Sewing machines for closing bags or similar containers (heading 8452); or
   (b) Office machinery of heading 8472.

   Heading 8424 does not cover:
   (a) Ink-jet printing machines (heading 8443); or
   (b) Water-jet cutting machinges (heading 8456).

3. A machine-tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.
4. Heading 8457 applies only to machine-tools for working metal, other than lathes (including turning centers), which can carry out different types of machining operations either:
   (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centers),
   (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station); or
   (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading 8471, the expression “automatic data processing machine” means machines capable of:
   (i) Storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme;
   (ii) Being freely programmed in accordance with the requirements of the user;
   (iii) Performing arithmetical computations specified by the user; and
   (iv) Executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run.

   (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

   (C) Subject to paragraphs (D) and (E), a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:
      (i) It is of a kind solely or principally used in an automatic data processing system;
      (ii) It is connectable to the central processing unit either directly or through one or more other units; and
      (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 8471.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of (ii) and (iii) above, are in all cases to be classified as units of heading 8471.
(D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph (C) above:

   (i) Printers, copying machines, facsimile machines, whether or not combined;

   (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

   (iii) Loudspeakers and microphones;

   (iv) Television cameras, digital cameras and video camera recorders;

   (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 8482 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 percent or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 7326.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

   Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 8479. Heading 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 8470, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm X 100 mm X 45 mm.

9. (A) Clauses (a) and (b) of Note 8 to Chapter 85 shall also apply respectively to the expressions “semiconductor devices” and “electronic integrated circuits”, used in this Note and in heading 8486. However, for the purposes of this Note and heading 8486, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes.
(B) For the purposes of this Note and heading 8486, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.

(C) Heading 8486 also includes machines and apparatus solely or principally of a kind used for:

(i) The manufacture or repair of masks and reticles;
(ii) Assembling semiconductor devices or electronic integrated circuits;
(iii) Lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 8486 are to be classified in that heading and in no other heading of this schedule.

**SUB-HEADING NOTES:**

1. For the purposes of Sub-heading 8471 49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Sub-heading 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm. and having a length which is at least three times the diameter. The ends of the rollers may be rounded.