

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 vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), 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 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (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 73.04);
- (i) 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 82.07 or brushes of a kind used as parts of machines (heading 96.03); 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 68.04 or 69.09);
- (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 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.

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- 2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) 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 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17.
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
- 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.

GENERAL

(I) GENERAL CONTENT OF THE SECTION

- (A) Subject to certain **exclusions** provided for in the Notes to this Section and to Chapters 84 and 85 and apart from goods covered more specifically in other Sections, this Section covers all mechanical or electrical machinery, plant, equipment, apparatus and appliances and parts thereof, together with certain apparatus and plant which is neither mechanical nor electrical (such as boilers and boiler house plant, filtering apparatus, etc.) and parts of such apparatus and plant.

The main **exclusions** from the Section are :

- (a) Spools, cops, bobbins, reels, etc., of any material (classified according to their constituent material). However, warp beams should not be regarded as bobbins, spools or similar supports and fall in heading 84.48.
- (b) Parts of general use as defined in Note 2 to Section XV, such as wire, chains, bolts, screws and springs, of iron or steel (heading 73.12, 73.15, 73.18 or 73.20) and similar articles of other base metals (Chapters 74 to 76 and 78 to 81), locks of heading 83.01, fittings and mountings for doors, windows, etc., of heading 83.02. Similar goods of plastics are also excluded from this Section and fall in Chapter 39.

Floors, concrete bases, walls, partitions, ceilings, etc., even if specially fitted out to accommodate machines or appliances, should not be regarded as a common base joining such machines or appliances to form a whole.

Note 3 to Section XVI **need not be invoked** when the composite machine is covered as such by a particular heading, for example, some types of air conditioning machines (heading 84.15).

It should be noted that multi-purpose machines (e.g., machine-tools capable of working metals and other materials or eyeletting machines used equally well in the paper, textile, leather, plastics, etc., industries) are to be classified according to the provisions of Note 7 to Chapter 84.

(VII) FUNCTIONAL UNITS (Section Note 4)

This Note applies when a machine (including a combination of machines) consists of separate components which are intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or, more frequently, Chapter 85. The whole then falls to be classified in the heading appropriate to that function, whether the various components (for convenience or other reasons) remain separate or are interconnected by piping (carrying air, compressed gas, oil, etc.), by devices used to transmit power, by electric cables or by other devices.

For the purposes of this Note, the expression "intended to contribute together to a clearly defined function" covers only machines and combinations of machines essential to the performance of the function specific to the functional unit as a whole, and thus excludes machines or appliances fulfilling auxiliary functions and which do not contribute to the function of the whole.

The following are examples of functional units of this type within the meaning of Note 4 to this Section :

- (1) Hydraulic systems consisting of a hydraulic power unit (comprising essentially a hydraulic pump, an electric motor, control valves and an oil tank), hydraulic cylinders and the pipes or hoses needed to connect the cylinders to the hydraulic power unit (heading 84.12).
- (2) Refrigerating equipment consisting of components which are not fitted together to form a whole and are interconnected by means of piping through which the coolant circulates (heading 84.18).
- (3) Irrigation systems consisting of a control station comprising filters, injectors, metering valves, etc., underground distribution and branchlines, and a surface network (heading 84.24).
- (4) Milking machines with separate component parts (vacuum pump, pulsator, teat-cups and pails) interconnected by hoses or piping (heading 84.34).
- (5) Brewhouse machinery comprising, inter alia, sprouting or germination machines, malt crushing machines, mashing vats, straining vats (heading 84.38). Auxiliary appliances (e.g., bottling machines, label-printing machines), are however not included and should be classified in their own appropriate heading.
- (6) Letter sorting systems consisting essentially of coding desks, pre-sorting channel systems, intermediate sorters and final sorters, the whole being controlled by an automatic data processing machine (heading 84.72).

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- (7) Asphalt plant consisting of separate components, such as feed hoppers, conveyors, dryers, vibrating screens, mixers, storage bins and control units, placed side by side (heading 84.74).
- (8) Machinery for assembling electric filament lamps, of which the component parts are interconnected by conveyors, and which include equipment for the heat-treatment of glass, pumps and lamp-testing units (heading 84.75).
- (9) Welding equipment consisting of the welding head or tongs, with a transformer, generator or rectifier to supply the current (heading 85.15).
- (10) Portable radiotelephone transmitters and their associated hand microphone (heading 85.17).
- (11) Radar apparatus with the associated power packs, amplifiers, etc. (heading 85.26).
- (12) Satellite television reception systems consisting of a receiver, a parabolic aerial reflector dish, a control rotator for the reflector dish, a feed horn (wave guide), a polarizer, a low-noise-block (LNB) down converter and an infra-red remote control (heading 85.28).
- (13) Burglar alarms, comprising, e.g., an infra-red lamp, a photoelectric cell and a bell (heading 85.31).

It should be noted that component parts not complying with the terms of Note 4 to Section XVI fall in their own appropriate headings. This applies, for example, to closed circuit video-surveillance systems, consisting of a combination of a variable number of television cameras and video monitors connected by coaxial cables to a controller, switchers, audio board/receivers and possibly automatic data processing machines (for saving data) and/or video recorders (for recording pictures).

(VIII) MOBILE MACHINERY

As regards self-propelled or other mobile machines, reference should be made to the Explanatory Notes to the headings for the machines (e.g., lifting and handling machinery, headings 84.25 to 84.28, and excavating machinery, headings 84.29 and 84.30), and to the Explanatory Notes to the Chapters and headings of Section XVII.

(IX) MACHINERY AND APPARATUS FOR USE IN LABORATORIES

Machinery and apparatus of a kind covered by this Section remain classified in the Section even if specialised for use in laboratories or in connection with scientific and measuring instruments, **provided** they do not constitute non-industrial demonstrational apparatus of **heading 90.23** nor measuring, checking, etc., instruments of **Chapter 90**. For example, small furnaces, distillation apparatus, grinders, mixers, electrical transformers and capacitors, for use in laboratories, remain classified in this Section.