

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 (4010); 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 (4016);
- (b) Articles of leather or of composition leather (4205) or of furskin (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 (5910.00.00) or other articles of textile material for technical uses (5911);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of 7102 to 7104, or articles wholly of such stones of 7116, except unmounted worked sapphires and diamonds for styli (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 (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 8207 or brushes of a kind used as parts of machines (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 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 9612 if inked or otherwise prepared for giving impressions).

**CUSTOMS TARIFF
SCHEDULE 3**

Section 16/2

- 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 8484, 8544, 8545, 8546 or 8547) 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 8409, 8431, 8448, 8466, 8473, 8487, 8503.00.00, 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 8479 or 8543) are to be classified with the machines of that kind or in 8409, 8431, 8448, 8466, 8473, 8503.00.00, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of 8517 and 8525 to 8528 are to be classified in 8517;
 - (c) All other parts are to be classified in 8409, 8431, 8448, 8466, 8473, 8503.00.00, 8522, 8529 or 8538 as appropriate or, failing that, in 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, "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Additional Notes.

- 1.- In this Section, "computer control" means a controlling unit that incorporates at least one electronic microcircuit that is part of the microcircuitry of the controlling unit, being microcircuitry that enables the unit:
 - (a) to store and process, or manipulate, data;
 - (b) when programmed, to automatically control the operation of the appliance, machine or apparatus independently of human control;
 - (c) to wholly or substantially control the operation and movement of the appliance, machine or apparatus by the use of a numeric-servo closed loop; and
 - (d) to be re-programmable in respect of the unit's control of the appliance, machine or apparatus.
- 2.- For the purposes of Note 2(a) to this Section, "respective headings" does not include headings in which goods are classifiable as parts.
- ★ 3.- For the purposes of Note 2(b) to this Section, "with the machines of that kind" means in the same heading as those machines unless there is a separate heading for parts of or for those machines (not being 8487 or 8548).
- 4.- "Accessories" in 8448, 8466, 8473 or 8522 does not apply to goods which are otherwise described in any of the headings of Chapters 84 and 85.