

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

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NOTES:

1. This Section does not cover the following:
 - (a). Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No. 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber (excluding hard rubber) (heading No. 40.16); **A/S. 0038**
 - (b). Articles of leather or of composition leather (heading No. 42.04) or of fur skin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other technical uses; **A/S.0001**
 - (c). Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV); **A/S.0001**
 - (d). Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - (e). Transmission or conveyor belts of textile material (heading No. 59.10) or other articles of textile material for technical uses (heading No. 59.11);
 - (f). Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.02 to 71.04, or articles wholly of such stones of heading No. 71.16, (excluding uncounted worked sapphires and diamonds for styli (heading No. 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 No. 73.04);
 - (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 No. 82.07 or brushes of a kind used as parts of machines (heading No. 96.03); or **A/S.0001**
 - (p). Articles of Chapter 95.

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 No. 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 Chapters 84 or 85 (excluding headings Nos. 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings. **A/S.0001**
- (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 No. 84.79 or 85.43) are to be classified with the machines of that kind or in heading No. 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 Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17. **A/S.0001**
- (c). All other parts are to be classified in heading No. 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 No. 84.85 or 85.48. **A/S.0001**
1. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted 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.
2. 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.
3. 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.

ADDITIONAL NOTES:

1. The Director may in his discretion and in the circumstances which he deems exceptional, in respect of an unassembled or disassembled machine, allow the provisions of General Note A.(2)(a) to be applied also to an unassembled or disassembled machine of this Section which is imported in more than one consignment if the mass of such machine exceeds 500 t or is of a measurement for shipping purposes exceeding 500 m³, provided the application to enter the unassembled or disassembled machine in terms of this Note reaches the Director prior to the importation of the first consignment.
2. No paragraph. **A/S.0001**
3. A reference in this Section to "engines as defined in Additional **A/S.0001**
Note 3 to this Section" shall be taken to mean compression-ignition internal combustion piston engines answering to one of the following descriptions:
- (a) Four-stroke, normally aspirated, of a cylinder capacity of 5 250 cm³ or more but not exceeding 22 000 cm³; **A/S.0001**
- (b) Four-stroke, not normally aspirated, of a cylinder capacity of 4 600 cm³ or more but not exceeding 22 000 cm³; **A/S.0001**
- (c) Two-stroke, normally aspirated, of a cylinder capacity of 3 250 cm³ or more but not exceeding 20 000 cm³; or **A/S.0001**
- (d) Two-stroke, not normally aspirated, of a cylinder capacity of 2 700 cm³ or more but not exceeding 16 000 cm³. **A/S.0001**

4. A reference in this Section to "engines as defined in Additional Note 4 to this Section" shall be taken to mean compression-ignition internal combustion piston engines answering to one of the following descriptions: **A/S.0001**
- (a). Four-stroke, normally aspirated, of a cylinder capacity of 1 500 cm³ or more but less than 5 250 cm³; **A/S.0001**
 - (b). Four-stroke, not normally aspirated, of a cylinder capacity of 1 300 cm³ or more but less than 4 600 cm³; **A/S.0001**
 - (c). Two-stroke, normally aspirated, of a cylinder capacity of 1 150 cm³ or more but less than 3 250 cm³; or **A/S.0001**
 - (d). Two-stroke, not normally aspirated, of a cylinder capacity of 1 000 cm³ or more but less than 2 700 cm³. **A/S.0001**
5. Tools necessary for the assembly or maintenance of machines or appliances are to be classified with those machines or appliances if imported with them. Interchangeable tools imported with machines or appliances are also to be classified therewith if they form part of the normal equipment of the machines or appliances and are normally sold with them.
6. A reference in this Section to "portable" or to "mobile" is deemed to relate to machinery or other goods, irrespective of the mass or construction thereof, which can readily be moved, carried, transferred or conveyed by any means, for use on different premises and which are not for any reason in connection with the operation of the machinery or other goods, required to be attached permanently to a fixed base.