

Central Excise Tariff Act, 1985

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

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 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 (heading 4016);
- (b) articles of leather or of composition leather ([1](#) [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 uses (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);
- (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 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, 8545, 8546 or 8547) are to beclassified according to the following rules :

(a) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 2 [8487], 8503, 8522, 8529, 8538 and 8548) are in all cases to beclassified 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 beclassified 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 beclassified in heading 8517;

(c) all other parts are to beclassified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 2 [8485] or 8548.

3. Unless the context otherwise requires, composite machines consisting of two or more machinesfitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to beclassified 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 clearlydefined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to beclassified 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.

6. In respect of goods covered by this Section, conversion of an article which is incomplete orunfinished but having the essential character of the complete or finished article (including 'blank', that is an article, not ready for direct use, having the approximate shape or outline of thefinished article or part, and which can only be used, other than in exceptional cases, for completion into afinished article or a part), into complete or finished article shall amount to 'manufacture'.

1. The words"heading 4204" substituted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007.

2. The words"8485" substituted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007.