



WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES

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HARMONIZED SYSTEM
REVIEW SUB-COMMITTEE

-
27th Session
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NR0358E1
(+ Annexes I to III)

O. Eng.

Brussels, 17 January 2003.

COMPREHENSIVE REVIEW OF THE EXPLANATORY NOTES

POSSIBLE AMENDMENT OF THE EXPLANATORY NOTES

TO HEADINGS 84.60 TO 84.85

(Item C.4 on Agenda)

Reference documents :

NR0303E1 (RSC/26)
NR0304E1 (RSC/26)

NR0332E2 – Annex E/11 (RSC/26 - Report)

I. BACKGROUND

1. At its 23rd Session (March 2001), the Review Sub-Committee discussed the issue of the comprehensive review of the HS Explanatory Notes, taking into account the points raised by the Secretariat in Doc. NR0150E1, in particular the scope of the updating of the existing Explanatory Notes, by :
 - deleting references to obsolete products and technology,
 - substituting references to current products and technology,
 - restructuring the Notes to make them easier to understand, and
 - supplementing the Notes to make them more complete.
2. In accordance with these discussions, amendments to the Explanatory Notes to headings 84.60 to 84.85 were prepared as a joint proposal by the Secretariat and an officer of the Swedish Administration.

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3. At its 26th Session, the Review Sub-Committee carried out a preliminary examination of the proposed amendments and agreed to continue the discussion at its next session.

II. SECRETARIAT COMMENTS

4. The present document is a revised version of relevant parts of Doc. NR0303E1 and Doc. NR0304E1 prepared by the Secretariat for the 26th Session of the Review Sub-Committee.

5. With a view to facilitating the discussion, the Secretariat has set up three annexes to the present document :

- In Annex I the usual presentation of the proposed amendments and new texts is used (i.e., “delete and substitute” format).
- In Annex II a presentation involving strikethrough and underlining is used : the proposed deletions are indicated by “strikethrough” text, whereas new texts are indicated by underlining. Texts that were merely renumbered or relettered have not been included.
- In Annex III the comments on the suggested changes made by delegates at the Sub-Committees 26th Session are reproduced.

6. The **Swedish** “Explanatory Memorandum” and the Secretariat’s own comments (in bold) are reproduced below.

Explanatory comments for each heading

Heading 84.65

7. It was recommended by the pertinent expert to delete “joiner’s saws” and to insert “sliding table saws” (many references to this category were found on the Internet). It was also recommended to mention CNC (Computer Numerical Control) milling machines in item (A) (3), and CNC drilling machines in the item for drilling machines, renumbered as item (8). CNC work centres for working wood are in principle similar to the machining centres of heading 84.57, the difference between the two categories being principally related to the fact that wood is softer than metal and that, consequently, greater speeds can be used by wood working machines. The description of the CNC work centre is based on EN to heading 84.57 regarding the machining centres. As CNC work centres can be considered most akin to milling machines, it is suggested that they be numbered as new item (4).

Heading 84.68

8. An editorial/updating amendment is recommended by an industry expert.

Heading 84.70

9. An amendment is suggested, based on Classification Opinion 8470.50/1, in order to clarify the existing text.

Heading 84.71

10. As subheading 8471.10 (Analogue or hybrid automatic data processing machines) still exists in HS 2002, it would appear premature to delete item (I) (B) and (C), referring, respectively, to analogue machines and hybrid machines. Such a deletion would have to wait for an amendment to the HS (possibly 2007). At such time, a possible deletion of references to the word “digital“ wherever it appears could be contemplated.

Heading 84.72

11. It might be argued that duplicating machines of the hectograph type and stencil duplicating machines are obsolete and should, therefore, be deleted; however, they still exist in subheading 8472.10. Therefore, it would appear that their deletion will have to wait for a new version of the HS, possibly HS 2007.
12. New item (21), automatic change dispensers, is added, based on Classification Opinion 8472.90/1 and new item (22), machines for sorting and collating documents, are added.

Heading 84.75.

13. Deletion of obsolete items, articles or descriptions.
14. The Explanatory Notes was updated in relation to current technology.
15. According to a **Swedish** manufacturer of flat glass sheets, **Pilkington Sverige**, items (II) (A) (1), (2), (4) and (5) of the Explanatory Note to heading 84.75 refer to old manufacturing processes which are not used today. As flat glass sheets are mainly manufactured as floatglass, it is recommended that machines for the manufacture of floatglass be inserted in the Explanatory Note to heading 84.75, i.e., as new item (II) (A) (2), provided that the deletion of items (II) (A) (1), (2), (4) and (5) is accepted and present item (I) (A) (3) renumbered as (I) (A) (1).

Heading 84.78.

16. The Explanatory Note was updated in relation to current technology.

Heading 84.79.

17. The Explanatory Note was aligned on the numerical order of the subheadings.

Heading 84.80.

18. Deletion of obsolete items, articles or descriptions.

Heading 84.81.

19. The Explanatory Note was aligned on the numerical order of the subheadings.

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20. Subheading 8481.20 covers valves for oleohydraulic or pneumatic transmissions, however, there is no reference to these valves in the Explanatory Note to heading 84.81. Therefore, it is recommended to insert a new text describing the above-mentioned valves. The proposed description is based on a text, in a letter from the Secretariat to a Member administration, on a subject related to this particular type of valves. Another solution might be to use the description in a new Subheading Explanatory Note to subheading 8481.20.
21. **The Secretariat has placed the proposed texts within square brackets for the Sub-Committee's decision.**

III. CONCLUSION

22. The Sub-Committee is invited to examine the draft amendments to the Explanatory Notes to headings 84.60 to 84.85, as set out in the Annexes to this document, while take into account the comments made by delegates at its last session, as reproduced in Annex III.

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AMENDMENTS TO THE EXPLANATORY NOTES
TO BE MADE BY CORRIGENDUM

CHAPTER 84.

Page 1561. Heading 84.65. Part (A).

1. Item (1) (c). Last sentence.

Delete “joiner’s saws” and substitute “sliding table saws”.

2. Item (3).

Insert the following new last sentence :

“This group also includes CNC milling machines.”

Pages 1561 to 1562. Part (A).

1. New item (4).

Insert the following new item (4) :

“(4) **CNC work centres.** These machines carry out several machining operations and have automatic tool change, from a magazine or the like in conformity with a machining programme. Consequently, this group covers machine-tools which carry out **two** or more machining operations by automatic tool change from a magazine or the like, whereas machine-tools which carry out **one** machining operation using a single tool or several tools working simultaneously or sequentially (for example, multiple-spindle drills or multiple-cutter milling machines) remain classified in their respective subheadings as drilling or milling machines.”

2. Item (7). New last sentence.

Insert the following new last sentence :

“CNC drilling machines also belong to this group.”

Renumber present items (4) to (13) as (5) to (14), respectively.

Page 1568. Heading 84.68. Part (A). First paragraph. Last sentence.

Delete “an injector is necessary” and substitute “a compressor is necessary.”

Page 1574. Heading 84.70. Part (C).

1. Third paragraph. New last sentence.

Insert the following new last sentence :

“If presented separately, these devices are classified in their respective headings.”

2. New last paragraph.

Insert the following new last paragraph :

“This group also includes terminals for electronic payment by credit or debit card. These terminals use the telephone network to connect to the financial institution for authorisation and completion of the transaction, and to record and issue receipts indicating the amounts debited and credited.”

Page 1585. Heading 84.72.

1. Item (9). Exclusion.

Delete present exclusion.

2. New items (21) to (22).

Insert the following new items (21) and (22) :

“(21) **Automatic change dispensers** used in conjunction with cash registers for automatic dispensing of change to the customer.

“(22) **Machines of a kind used in offices for sorting and collating documents and printed matter after duplication.**”

Pages 1592 to 1593. Heading 84.75. Part (II). Item (A).

1. Items (1) to (5).

Delete present items (1), (2), (4) and (5).

Renumber present item (3) as (1).

2. New item (2).

Insert the following new item (2) :

“(2) **Machines for the manufacture of floatglass.** In the floatprocess, the glass is floating horizontally on a molten media, to manufacture an endless glass ribbon, which later in the process is cut into pieces.”

Pages 1599 to 1601. Heading 84.79. Part (II).

Reletter present items (A), (B), (C), (D), (F) and (G) as (B), (F), (G), (A), (C) and (D), respectively, and move the text of these items accordingly.

Page 1603. Heading 84.79. Part (III). New item (32).

Insert the following new item (32) :

“(32) Chrome recovery plants.”

Page 1604. Heading 84.80. Part (D). Item (5).

Delete present item (5).

I/2.

Pages 1607 to 1608. Heading 84.81. Third paragraph. New item (2).

[Insert the following new item (2) :

“(2) Valves for oleohydraulic or pneumatic transmissions. These valves, which may be of any type (pressure-reducing type, check type, etc.), are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas).”]

[Renumber present items (1), (2), (3), (4), (5), (6), (7) and (8) to 19 as (3), (4), (5), (6), (7), (8), (1) and (9) to (20), respectively, and move the text of these items accordingly.]

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AMENDMENTS TO THE EXPLANATORY NOTES
TO BE MADE BY CORRIGENDUM

CHAPTER 84.

Page 1561. Heading 84.65. Part (A).

1. Item (1) (c).

(c) Sawing machines whose tool has a rotating motion. This large group includes all machines which cut by means of one or more toothed blades moving in a circular movement. It includes, for example, pendulum saws, cut-off saws with a straight line tool stroke, radial saws, block stroke saws with longitudinal cut, circular log-cutting saws, edging circular saws, bench saws, joiner's sliding table saws, circular panel-cutting saws.

2. Item (3).

(3) **Machines for moulding and milling**, which shape the workpiece using profiled rotating tools which remove chips of the material. These include, for example, spindle moulding machines, single-end tenoning machines, dovetailing machines, grooving machines, countersinking machines, pattern milling and recessing machines, copying machines (other than lathes), 1, 2, 3 or 4-side moulding machines, profile forming machines, with rotating workpiece, slotting machines and log-milling machines (canters). This group also includes CNC milling machines.

3. New item (4).

(4) **CNC work centres.** These machines carry out several machining operations and have automatic tool change, from a magazine or the like in conformity with a machining programme. Consequently, this group covers machine-tools which carry out **two** or more machining operations by automatic tool change from a magazine or the like, whereas machine-tools which carry out **one** machining operation using a single tool or several tools working simultaneously or sequentially (for example, multiple-spindle drills or multiple-cutter milling machines) remain classified in their respective subheadings as drilling or milling machines.

Page 1562. Item (7).

(87) **Drilling machines.** These are used solely to drill a circular hole using a rotating tool (spindle or bit). The centre of the tool and of the hole to be drilled are along a common axis. This group includes single and multiple drilling spindle machines, knot hole drilling machines and dowel hole drilling machines. CNC drilling machines also belong to this group.

Page 1568. Heading 84.68. Part (A). First paragraph. Last sentence.

In the high-pressure type, the compression gives the gas the velocity required to produce the flame jet; with the low-pressure type an injector a compressor is necessary.

Page 1574. Heading 84.70. Part (C).

1. Third paragraph.

They may also incorporate or work in conjunction with devices such as multipliers for increasing their calculating capacity, calculators of change due, automatic change dispensers, trading stamp dispensers, credit card readers, check digit verifiers, or appliances for transcribing all or part of the data on transactions onto data media in coded form. If presented separately, these devices are classified in their respective headings.

2. New last paragraph.

This group also includes terminals for electronic payment by credit or debit card. These terminals use the telephone network to connect to the financial institution for authorisation and completion of the transaction, and to record and issue receipts indicating the amounts debited and credited.

Page 1585. Heading 84.72.

1. Item (9).

(9) Machines for perforating paper bands so that they can be used in automatic typewriting machines.

~~Punching machines used in printing for the typesetting of texts fall in heading 84.42.~~

2. New items (21) to (22).

(21) Automatic change dispensers used in conjunction with cash registers for automatic dispensing of change to the customer.

(22) Machines of a kind used in offices for sorting and collating documents and printed matter after duplication.

Pages 1592 to 1593. Heading 84.75. Part (II). Item (A).

(A) MACHINES FOR THE MANUFACTURE OF FLAT GLASS SHEETS

This group includes :

~~(1) **Casting tables for plate glass, provided** they are equipped with mechanical devices (e.g., for changing the angle of the table, or for fixing the adjustable guides which control the sideward flow of the glass). **Casting rollers**, often electrically operated, which spread and roll the mass of glass on the table.~~

~~(2) **Machines for making sheet glass by vertical blowing and drawing of a glass sleeve.** A tube draws the glass up a high shaft from a special crucible at the base of the shaft. A jet of compressed air is passed through the tube to keep the sleeve of glass in cylindrical shape. At the end of the run, the sleeve of glass is cut into lengths and also longitudinally so that it can be opened out later into flat sheets.~~

~~(13) **Machines for making sheet glass by drawing out flat strips.** A roughly formed sheet of glass is picked up by a special device; it is then gripped by rollers and drawn out vertically or horizontally as it passes through an annealing oven. The continuous band thus obtained is cut into sheets (mechanically or by an electrically heated wire).~~

- ~~(4) **Machines for drawing and rolling plate glass.** In one type of machine, a predetermined quantity of molten glass is poured from a ladle on to a table; there it is rolled out by one or more pairs of rollers, which are kept cool by interior water circulation. In other machines the process is continuous, a sheet of molten glass flowing from the lip of a furnace being fed directly to the rollers. Some machines employ engraved cylinders to obtain relief or other surface effects (e.g., certain cathedral glass, corrugated, grooved, etc., glass).~~
- ~~(5) **Machines for the manufacture of reinforced glass.** These are similar to those referred to in the preceding paragraph, but in addition a sheet of wire netting is unrolled at the same time, and is pressed into the glass while it is still soft; or the wire netting may be inserted between two sheets of glass issuing from two sets of rollers.~~
- (2) **Machines for the manufacture of floatglass.** In the floatprocess, the glass is floating horizontally on a molten media, to manufacture an endless glass ribbon, which later in the process is cut into pieces.

Pages 1599 to 1601. Heading 84.79. Part (II).

(II) MACHINERY FOR CERTAIN INDUSTRIES

This group includes :

(A) **Machinery for public works, building or the like, e.g. :**

- (1) Machines for spreading mortar or concrete (**excluding** mixers for preparing concrete or mortar - **heading 84.74 or 87.05**).
- (2) Road making machines which vibrate the concrete to consolidate it and to camber the surface, sometimes also spreading the concrete.

However this heading **does not include** levellers of **heading 84.29**.

- (3) Machines, whether or not self-propelled, for spraying gravel on road or similar surfaces and self-propelled machines for spreading and tamping bituminous road-surfacing materials. Gravel sprayers mounted on a motor vehicle chassis are **excluded (heading 87.05)**.

- (4) Machinery and mechanical appliances for smoothing, grooving, checkering, etc., fresh concrete, bitumen or other similar soft surfaces.

Heating apparatus for bitumen, etc., are **excluded (heading 84.19)**.

- (5) Small pedestrian directed motorised apparatus for the maintenance of roads (e.g., sweepers and white line painters). Mechanical rotating brooms, which may be mounted with a dirt hopper and a sprinkler system on a wheeled chassis powered by a tractor of **heading 87.01**, are also classified in this heading as interchangeable equipment, even if they are presented with the tractor.

(B) **Machinery for the oil, soap or edible fat industries, e.g. :**

- (1) Special grinders, crushers, mills or presses for oilseeds or oleaginous fruit.
- (2) Tanks fitted with mechanical agitators, specially designed for purifying oils.

- (3) Tallow-washing equipment.
- (4) Equipment for rolling raw tallow in order to crush the cells before melting down.
- (5) Churns and mixers for mixing together the component parts of margarine.
- (6) Soap cutting or moulding machines.

(CF) **Machinery for treating wood or similar materials**, e.g. :

- (1) Barking drums in which logs are stripped of their bark by scraping against each other.
- (2) Special presses for agglomerating wood fibre, wood chips, sawdust or cork dust.
- (3) Wood hardening presses.
- (4) Machines for impregnating wood under pressure.

(DG) **Rope or cable-making machines** (stranding, twisting or cabling, etc., machines) working with either textile yarn or metal wire or both, including machinery for twisting flexible electrical conductors, **other than** twisting-frames of a type used in spinning textiles (**heading 84.45**).

The heading **does not cover** :

- (b) Machines for reeling textile yarn, string, etc., into balls (**heading 84.45**).
- (c) Machines for finishing (glazing, polishing) textile yarn, string, etc. (**heading 84.51**).

(E) **Machinery for treating metals, including electric wire coil-winders**, e.g. :

- (1) Crucible vice-presses for alumino-thermic welding of rails, machine parts, etc.
- (2) Machinery for scouring or pickling metals (by acid, trichloroethylene, etc.) including pickling units for sheet-rolling mills, but **excluding** steam or sand blasting appliances of **heading 84.24**.
- (3) Rotating drums for de-sanding, de-scaling or polishing metal goods (e.g., nuts, bolts or ball bearings).
- (4) Machines for tin-plating by dipping.
- (5) Pig iron breakers and special stamping mills for breaking up cast iron scrap.
- (6) Special machines for winding or covering electric cables with layers of textile yarn, impregnated paper strips, asbestos tapes or other insulating or protective material; but **excluding** gimping machines of the kind falling in **heading 84.47**.
- (7) Electric wire coil-winders (e.g., for motors, transformers or inductors).

(EB) **Basket-making, wickerwork-making and other machinery for plaiting or interlacing osier, canes, rattans, straw, wood strips, plastics, etc.** e.g. :

- (1) Machines for making baskets, hampers or similar articles.
- (2) Machines for forming wickerwork covers on carboys, bottles, etc.

(3) Machines for making protective straw envelopes for bottles.

(4) Machines for plaiting hats or braids and bands for hat-making.

The heading **does not include** machines for splitting wood, peeling osier, rounding rattans, etc. (**heading 84.65**).

(G) Machinery for making paint brushes or other brushes, e.g. :

(1) Machines for preparing (including trimming or shaping) hair, bristles, fibres, etc., for brushes.

(2) Machines for inserting the hairs, bristles, fibres, etc., into sockets, mounts or handles.

The heading **does not cover** :

(b) Machines for sterilising bristles or fibres (**heading 84.19**).

(c) Machines for working brush mounts or brush handles in wood, cork, bone, hard rubber or similar hard materials (**heading 84.65**).

Page 1603. Heading 84.79. Part (III). New item (32).

(32) Chrome recovery plants.

Page 1604. Heading 84.80. Part (D). Item (5).

~~(5) **Letterpress moulds**. These cast separate characters, spaces, leads, etc., for stereotype printing blocks, and mould backings on to electrotype plates. But the heading **excludes** the flongs, matrices and linotype moulds of **heading 84.42**~~

Pages 1607 to 1608. Heading 84.81. Third paragraph.

The heading includes *inter alia* :

(17) Pressure-reducing valves for reducing the pressure of gases and maintaining that reduced pressure at a fairly constant level by means of a plug or stopper which is generally controlled by a pressure device (diaphragm, bellows, capsule, etc.) damped by an adjustable tension spring. These appliances directly regulate the pressure of gases passing through them; they are mounted, for example, on compressed gas cylinders, on pressure containers, or on feed pipe systems of the appliances which they serve.

The heading also includes pressure-reducing valves (sometimes called pressure regulators, pressure reducers or pressure regulator-reducers), also mounted at the outlets of pressure containers, of boilers, on connecting feed pipe systems or near the appliances which they serve, to perform the same function on compressed air, steam, water, hydrocarbons or other fluids.

If combined with a pressure gauge, pressure-reducing valves fall either in this heading or in **heading 90.26** depending on whether or not the combined apparatus retains the essential character of a tap, valve, etc. (see the fourth paragraph of this Explanatory Note).

[(2) Valves for oleohydraulic or pneumatic transmissions. These valves, which may be of any type (pressure-reducing type, check type, etc.), are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas).]

(~~34~~) Nonreturn valves (e.g., swing check valves and ball valves).

(~~42~~) Safety valves, relief valves, etc., whether or not incorporating a warning whistle.

Bursting discs (thin discs of plastics or metal) are used in certain cases as safety devices instead of valves; they are mounted by means of a special carrier on pipe systems or pressure vessels and burst at a specific pressure. They are classified according to the constituent material (**headings 39.26, 71.15, 73.26, 74.19, 75.08, 76.16**, etc.).

(~~53~~) Manifold valves (e.g., three way valves and "Christmas tree" valves).

(~~64~~) Control cocks, blow-off cocks and shut off valves, etc., for level gauges.

(~~75~~) Radiator drainage taps.

(~~86~~) Inner-tube valves.

(~~98~~) Float controlled valves.

(~~109~~) Steam traps in which the water of condensation from a steam conduit collects and which are automatically emptied (e.g., by the operation of a float). The heading also covers steam traps in which the plug or stopper is actuated by a thermostatic element (double-leaf or capsule) mounted inside the trap (thermostatically controlled steam traps).

(~~1140~~) Fire-hydrants (stand pipes), fire cocks, hosepipe nozzles and the like, fitted with cocks or with valves for forming a jet or a spray.

Mechanical sprinkler heads for anti-fire installations, mechanical garden sprinkler heads and the like are **excluded (heading 84.24)**.

(~~1244~~) Mixing taps and valves, with two or more inlets and a mixing chamber. The heading also covers thermostatically controlled mixing valves incorporating an adjustable tension thermostatic element, which actuates the plugs or stoppers regulating the admission of fluids at different temperatures into the mixing chamber.

(~~1342~~) Waste holes with plugs (**other than** simple waste holes with plugs to be inserted by hand, classified according to their constituent material).

(~~1443~~) Sea cocks and other underwater valves, cocks, etc., for ships.

(~~1544~~) Lubricating taps with flexible or telescopic tubes for lubricating shafts of steamships, etc.

(~~1645~~) Soda-water bottle valves.

(~~1746~~) Pressure spray-can lids for cans to be filled with liquid or gaseous insecticides, disinfectants, etc., under pressure, comprising a metal head fitted with a press-button displacing a needle which opens or closes the ejection orifice.

(~~1847~~) Taps and cocks for fitting in the bung holes of casks, barrels, etc.

- (~~1948~~) Taps for bottle filling machines, designed to close automatically when the level of the liquid reaches the top of the bottle.
- (~~2049~~) Gas operated beer dispensing units for bar counters, consisting essentially of one or more hand-operated cocks fed by the pressure of carbon dioxide piped into the casks of beer.

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OBSERVATIONS OF THE REVIEW SUB-COMMITTEE

Heading 84.72.

Page 1585. Heading 84.72. New item 22.

EC

- Requested that a new exclusion note be added to heading 84.72 at the top of page 1586 to the effect that sorters for photocopying machines of heading 90.09 should be classified in heading 90.09. The wording of the legal text of subheading 9009.93 could be used to draft this exclusion.

US

- Wondered whether the **EC**'s request for a new exclusion for sorters in heading 84.72 raised a classification question. Suggested that the **EC** should send the classification of these sorters to the HSC with appropriate product literature.

Japan

- Requested that two additional exclusions be added to heading 84.72; the first for sorters for ADP machines (heading 84.73) and the second for sorters for printing machines (heading 84.43).

Heading 84.79.

Page 1603. Part (III). First paragraph. New item (32).

United States

- New item (32) concerning "chrome recovery plants" should be deleted.

Heading 84.81.

Pages 1607 and 1608. Heading 84.81. Third paragraph.

Canada

- Preferred the amendment proposed to the option of placing it in a Subheading Explanatory Note.
