



HARMONIZED SYSTEM
COMMITTEE

-
27th Session
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NC0407E1

O. Eng.

Brussels, 25 April 2001.

STUDY TO DISTINGUISH THE PROCESSORS AND COPROCESSORS
OF HEADING 84.71 FROM THOSE OF HEADING 85.42
(Item IX.8 on Agenda)

Reference document :

NC0340E2, Annex G/20, paragraph 5 (HSC/26 – Report)

I. BACKGROUND

1. At its 26th Session, the Committee considered possible amendments to the Explanatory Note to heading 84.71 with a view of deleting references to certain obsolete equipment. In this context, the Secretariat was invited to undertake a study to distinguish the processors and coprocessors of heading 84.71 from those of heading 85.42.

II. SECRETARIAT COMMENTS

2. To facilitate discussion, the Secretariat would like to point out first that the current Explanatory Note to heading 84.71 does not refer to “processors” or “coprocessors”. The current text of Item (3) of the second paragraph (page 1406) reads as follows :

“(3) **Additions which enhance the processing power** of the central processing unit (e.g., floating point arithmetic units).”
3. In the context of deleting references to obsolete equipment, the Secretariat had suggested deleting the example in brackets. However, following discussions in the Working Party of the Committee’s 25th Session, the Secretariat was asked to try to find an example of the “additions” referred to in Item (3). At the suggestion of industrial circles, the Secretariat suggested, as a possible example, the following wording :

“(e.g., floating point processing units, coprocessors, accelerator, print processor, display processor, graphic cards, math coprocessor, etc.)”.

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4. At the 25th Session, the Committee agreed to place the references in square brackets for verification.
5. At the Committee's 26th Session, one delegate expressed his concern with respect to the processors and coprocessors as proposed examples in Item (3), since they could lead to confusion with the integrated circuits of heading 85.42. The proposed amendments for page 1406, which were placed in square brackets pending the outcome of the deliberations, are being dealt with under Agenda Item VIII.7. In this context, the Secretariat would like to indicate that it has proposed an exclusion paragraph, to be inserted as a new second paragraph of Item (3) (see Doc. NC0390E1).
6. Without going into detail vis-à-vis their construction, the examples referred to in Item (3) must be in the form of a unit of a data processing machine. If not, they are classifiable, as parts, either in heading 84.73 or, by virtue of Note 2 (a) to Section XVI, in another heading in Chapter 84 or 85.
7. That being said, the Secretariat has contacted the International Chamber of Commerce, with a view to receiving more information concerning the nature of the coprocessor and processors at issue. As soon as it has received the requested information, the Secretariat will prepare a follow-up document.
8. Finally, the Secretariat would like to recall the Committee's decision to classify the "Pentium[®] II" (being described as a microprocessor) in subheading 8473.30 (see Classification Opinion 8473.30/2).

III. CONCLUSION

9. The Committee is invited to take into account the Secretariat's observations in paragraphs 2 to 8 above, when considering the question how to distinguish the processors of heading 84.71 from those of heading 85.42.
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