



HARMONIZED SYSTEM  
COMMITTEE

NC0298E1

-  
26<sup>th</sup> Session

O. Fr.

H9-3

Brussels, 19 September 2000.

CLASSIFICATION OF A VIDEO CARD, SOUND CARD AND SOFTWARE THEREFOR

(Item VII.16 on Agenda)

Reference documents :

42.467 (HSC/22)	NC0090E2, Annex H/13 (HSC/23 – Report)
42.750, Annex H/16 (HSC/22 – Report)	NC0160E2, Annex G/20 (HSC/24 – Report)
NC0052E1 (HSC/23)	NC0250E2, Annex H/4 (HSC/25 – Report)
NC0074E1 (HSC/23)	NC0305E1 (HSC/26)

I. BACKGROUND

1. At its 25<sup>th</sup> Session in March 2000, the Committee examined the classification of a video card, sound card and software therefor.
2. Having first agreed to determine whether these articles had a specific function other than automatic data processing or whether they were articles classifiable in Chapter 84, the Committee decided to classify the video card and sound card at issue in Chapter 84.
3. However, as the Secretariat had been asked to undertake a study aimed at drawing a dividing line between the units of heading 84.71 and the parts and accessories of heading 84.73, the Committee decided to postpone the classification of these articles at 4-digit level until its 26<sup>th</sup> Session.

II. SECRETARIAT COMMENTS

4. The Secretariat would first point out that a study aimed at establishing a dividing line between the units of heading 84.71 and the parts and accessories of heading 84.73 is the subject of Agenda Item VIII.1.
5. The Secretariat describes below the difficulties in making this distinction particularly with regard to the video card and sound card at issue.

File No. 2747

**? Accessories**

6. Given the various elements contained in Doc. NC0305E1, which conveys the results of its study to the Committee, the Secretariat tends to feel that the term "accessories" could apply both to the video card and to the sound card since both are expansion boards designed to provide additional functions for automatic data processing (ADP) machines and given that their respective functions operate directly in conjunction with the data processed by the said ADP machines.

**? Units**

7. However, the characteristics of the video card and the sound card also show that the two devices fulfil the criteria of Note 5 (B) to Chapter 84, given that it can be shown that they are:
- (a) *of a kind solely or principally used in an automatic data processing system;*
  - (b) *connectable to the central processing unit either directly or through one or more other units; and*
  - (c) *able to accept or deliver data in a form (codes or signals) which can be used by the system.*

**? Provisional considerations**

8. In the light of the foregoing, the Secretariat feels that it would be useful to define the scope of each of the two categories that the Committee has decided to take into consideration before deciding on the classification of the cards at issue.
9. The Secretariat therefore leaves it for the Committee to rule on the final classification of the video card and sound card in the light of the decision it takes regarding the dividing line between the units of heading 84.71 and the accessories of heading 84.73.
10. With regard to this question, the Secretariat also points out that the Committee still has to settle the classification of the software presented in the form of a recorded magnetic disc. In this connection, the Secretariat remains of the opinion that this disc should be classified in heading 85.24, by application of Note 6 to Chapter 85.

**III. CONCLUSION**

11. The Committee is invited to rule on the classification of the video card, sound card and software therefor, taking account of the Secretariat's comments, particularly those in paragraph 9 above.

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