

**F.No.528/6/2008-Cus(TU)**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

159-A, North Block,  
New Delhi -110 001.  
1<sup>st</sup> July, 2008.

To

All Chief Commissioners of Customs / Customs (Prev.).  
All Chief Commissioners of Customs & Central Excise.  
All Commissioners of Customs / Customs (Prev.).  
All Commissioners of Customs & Central Excise.  
Principal Chief Controller of Accounts (C&CE).  
The Chief Departmental Representative, CESTAT.  
All Directorates under CBEC.

**Subject: Issues relating to classification of Large Format Printers - reg.**

\*\*\*

Sir / Madam,

A doubt has been raised by the field formations about the classification of Large Format Printers (LFP). One view is that these are classifiable as 'other printers' under sub-heading 8443 31 / 8443 32, since these are capable of connecting to an Automatic Data Processing (ADP) machine; the other view is that these are classifiable under sub-heading 8443 39, as these are much closer in features and applications to the inkjet printing machines, which perform a specific function other than data processing.

2. The issue was examined. Prior to implementation of HS 2007 changes, the classification of printers was under sub-heading 8471 60, if these were capable of connecting to a central processing unit and able to accept / deliver data in the form used by the ADP system, as an output unit of an ADP. However, inkjet printing machines, other than those as above classifiable under 8471 were separately classified under sub-heading 8443 51. Subsequently, the classification of Printers was revised in HS 2007 and grouped under single heading 8443. The further sub-grouping of classification under various sub-headings had been done on the following basis.

3.1. All printers which use certain specified technology or processes for printing such as use of plates, cylinders and other printing components and off-set, letter press, flexographic, Gravure printing technology are classified under sub-heading 8443 10, under various tariff items. These are mainly machines for printing a repetitive design, repetitive wording or overall colour on textiles, wall paper, wrapping paper, rubber, plastic sheeting, linoleum, leather etc., which is described as:

- *Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442*

3.2. The other category of printers which include mainly apparatus for the printing of text, characters or images on print media, other than those described as above and are classifiable under 8443 30, described as:

- *Other printers, copying machines and facsimile machines, whether or not combined*

These "Other printers" are further classified under two sub-groups depending upon the criterion that whether they are capable of connecting to ADP machine. The term 'capability of connecting to an ADP machine' has also been defined in the sub-heading notes:

(i) Printers covered by heading 8443 31 are printers which are capable of carrying out more than one function of printing, copying, facsimile transmission AND must be capable of connecting to a ADP machine or to a network.

(ii) Printers covered by heading 8443 32 are printers which do not carryout any other function other than printing BUT must be capable of connecting to an ADP machine or to a network. These are further classified in to various headings depending upon different technology. 8443 32 90 covers other printers that are connectable to ADP machine or to a network, which use technology other than those specified under tariff items from 8443 32 10 to 8443 32 60.

(iii) Printers covered by heading 8443 39 are printers other than those which are connectable to an ADP machine or to a network.

3.3. The term "connectable to an ADP machine or to a network" for the purpose of sub-headings 8443.31 and 8443.32 has been explained in the Explanatory Notes as follows:

The criterion "capable of connecting to an automatic data processing machine or to a network" denotes that the apparatus comprises all the components necessary for its connection to a network or an automatic data processing machine to be effected simply by attaching a cable. The capability to accept the addition of a component (e.g., a "card") that would then allow the connection of a cable is not sufficient to meet the terms of these subheadings. Conversely, that the component to which a cable would-be connected is present but inaccessible or otherwise unable to effect a connection (e.g., switches must first be set) is not sufficient to exclude goods from these subheadings."

3.4. Based on the above details, the classification of Large Format Printers has been examined by the Board. It is felt that Large Format Printers are primarily Inkjet Printers but are capable of printing larger width, can print on roll of paper or other media and can also print on multiple media. These printers do not have an in-built ADP machine and cannot do any processing by themselves and do not have any independent function sans the use of a computer. They are solely dependent on the ADP machine or network for inputs to carryout the activity of printing. The Large Format Printers are connectable to an ADP machine or to a network by simply attaching a cable and thus satisfy the conditions of connectability enumerated in explanatory notes.

4. Based on the above discussions, it could be concluded that Large Format Printers which satisfy the conditions of connectability as stated above, are to be classified under tariff heading 8443 32 50 as 'Ink Jet printers' and under tariff heading 8443 31 00, if they have more than one function of printing, copying or facsimile transmission.

5. In view of the above, Board hereby clarifies that the appropriate classification of Large Format Printers would be under sub-heading 8443 32, in view of the discussion at para 4. Accordingly, the field formations are directed to take necessary action and the pending assessments of LFP imports may be finalized accordingly.

Yours faithfully,  
(M.M. Parthiban)  
Director (Customs)