Circular No.19 / 2012 - Customs

F.No. 528/115/2011-STO (TU)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

227A, North Block, New Delhi
11th July, 2012

To

All Chief Commissioners of Customs/ Customs (Prev.)/ C&CE,
All Directors General of CBEC,
All Commissioners of Customs / Customs (Prev.) / C&CE
All Commissioners of Customs & Central Excise (Appeals).

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Sir / Madam,

Subject: Classification of Mouse Pads - regarding.

It has come to the notice of the Board that divergent practices are being followed by field formations regarding classification of Mouse Pads in heading 3926 (Other Articles of Plastics and Articles of Other Materials of Headings 3901 To 3914), 4016 (Other Articles of Vulcanised Rubber Other than Hard Rubber), and 8473 [Parts and Accessories (Other than Covers, Carrying Cases and the Like) suitable for use Solely or Principally with Machines of Headings 8469 to 8472] of the Customs Tariff Act (CTA), 1975.

2. This issue was examined in the Board. It was also one of the agenda items in the WCO 48th and 49th Harmonized System Committee which examined this issue for decisions on classification. The HS Code considered was 8473.30 which covers, "parts and accessories", of goods of heading 8471. Mouse is classified as tariff item 84716060 under HS Code 847160 which covers input or output units, whether or not containing storage units in the same housing.

3. For the classification of goods in the Harmonized Commodity Description and Coding System, it is understood that parts are goods intended to be assembled into articles, together with other goods, or intended to be incorporated into other articles. In other words, a part constitutes a component of an article. Mouse Pads do not meet this criterion. Further, Mouse Pads fail to qualify as an accessory of a computer or Automatic Data Processing (ADP) mouse of heading 84.71, as they do not serve to adapt the computer mouse for a particular operation, perform a service relative to a computer mouse, and increase the range of operations of a computer mouse.

4. Mouse Pads are generally flat products of different shapes and consist of different materials or combinations of materials such as plastics, rubber, hard rubber, etc. The characteristics and properties of these materials of which Mouse Pads are made of do not make the product indispensible for the functioning of an ADP mouse. It is also apparent that an ADP mouse does not depend on the presence of a Mouse Pad in order to function or to carry out its specific activity. The ADP mouse could also be used and would also function without being placed on a Mouse Pad.

5. As such, Board is of the considered view that Mouse Pads are neither parts nor accessories of a computer mouse of heading 84.71 and would therefore be classifiable according to their constituent material.

6. Accordingly, suitable instructions may be given to the field formation and all pending assessments, if any, may be finalized. Difficulty faced, if any, may be brought to notice of the Board.

Yours faithfully,

(Subodh Singh),
OSD (Customs), Tariff Unit
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