

ITEM: Central Processing Unit (CPU) cooling system consisting of a fan, a heatsink, fan fixing brackets, fasteners with screws for installation on CPU sockets, a universal plate with plastic fasteners and metal segments/holes for screws, screws and thermal paste. The heatsink absorbs heat generated by the CPU and the fan creates airflow to disperse the heat.

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## Tariff Classification Suggestion

### Phase 1

#### Top 3 candidate chapters

Chapter	Justification
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<b>84</b>	By GRI 1 and 3(b), retail sets are classified by the heading text and, if needed, by the component giving essential character. Chapter 84 covers fans (84.14) and related mechanical apparatus; per the national note to 84.14, a fan presented with other organs is classified with the organ conferring essential character. As this device performs a function distinct from data processing, Note 6 E) to 84.71 directs classification by function (cooling), not as an ADP unit.
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<b>85</b>	Although the set includes an electric motor (fan), Chapter 85 is not preferred: notes to 85.09 expressly exclude fans and hoods to heading 84.14, and 84.14 specifically covers fans. Under GRI 3(a), Chapter 84 is the more specific choice over a general electrical chapter.
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<b>76</b>	If viewed solely as an aluminum heatsink, Chapter 76 (aluminum and its articles) could be considered, but the product is a retail cooling set with a fan; by GRI 3(b) and the 84.14 note on fans presented with other organs, classification returns to machinery in Chapter 84 rather than base metal articles.
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### Phase 2

## TARIFF CLASSIFICATION OPINION

### I. Normative framework

- General Rules of Interpretation (GRI) • GRI 1: Classification is determined by the terms of the headings and any relevant Section or Chapter Notes; the titles are for guidance only. • GRI 3(a): When goods could fall under two or more headings, the

more specific description prevails over a more general one. • GRI 3(b): For sets put up for retail sale and composite goods, classification is according to the material or component that gives the set its essential character. • GRI 6: Subheading classification is determined by the texts of the subheadings and any related notes, applying the GRIs mutatis mutandis, comparing only subheadings of the same level.

- Chapter 84, automatic data processing (ADP) machines and units • Heading 84.71 text: “Automatic data processing machines and units; ...” (scope of ADP machines and units). • Note 6 to Chapter 84 (NESA): A unit of an ADP system must be of a kind solely or principally used in such a system, connectable to the CPU (directly or through other units), and able to receive or deliver data in a form usable by the system; units presented separately are classified in 84.71 (summary of Note 6 C)).
- Parts and accessories for ADP machines • Heading 84.73 text: “Parts and accessories ... identifiable as being for use solely or principally with the machines of headings 84.70 to 84.72” (structure of heading; see specific subheading below). • Subheading 8473.30: “Parts and accessories of machines of heading 84.71”.
- Potential alternative headings considered (for exclusion under Section III) • Heading 84.14 “Fans” (including “other” fans 8414.59). • Heading 84.19 “Apparatus ... for the treatment of materials ... including ... cooling” and subheading 8419.50 “Heat exchange units”. • Heading 85.01 “Electric motors and generators” (scope of motors when presented as such). • Heading 85.48 “Electrical parts of machines or apparatus, not elsewhere specified or included” (residual electrical parts).

## II. Legal-technical analysis

- Description of the goods A “CPU cooling system” composed of: a fan, a heatsink, fixing brackets and fasteners for CPU sockets, a universal backplate with plastic fasteners and metal inserts/holes, screws, and thermal paste. The heatsink absorbs heat from the CPU and the fan produces airflow to dissipate it.
- Heading-level analysis (GRI 1) • The article is an identifiable assembly intended solely or principally for cooling the central processing unit of an ADP machine (heading 84.71). It is not an ADP “unit” under Note 6 C) to Chapter 84 (it does not process or exchange data), therefore heading 84.71 is not applicable as a “unit”. However, it is an accessory/part of machines of heading 84.71 (computers/ADP machines). • Heading 84.73 provides for parts and accessories identifiable as solely or principally for machines of 84.71 at subheading 8473.30 (“Parts and accessories of machines of heading 84.71”).

- Set/composite good analysis (GRI 3(b)) • The product is a retail set comprising different articles (fan, heatsink, mounting hardware, thermal compound). Under GRI 3(b), it is to be classified as if it consisted of the component(s) which give the set its essential character. The essential character is the CPU cooling function achieved by the combined heatsink and fan, designed for CPU sockets of ADP machines.
- Subheading selection (GRI 6) • Within heading 84.73, the relevant subheading is 8473.30 (“Parts and accessories of machines of heading 84.71”), which most specifically covers accessories dedicated to ADP machines, compared with other subheadings of the same heading.

Conclusion at this stage: By application of GRI 1, 3(b) and 6, the good is classifiable in subheading 8473.30.

### III. Exclusion of alternative headings (within Chapters 84 and 85)

- Heading 84.14 (fans) • 84.14 covers fans as such, including “other” fans under 8414.59. The instant set is not a generic fan; it is a complete CPU cooling accessory, supplied with CPU-socket-specific brackets and thermal paste, identifiable as for use solely or principally with ADP machines of 84.71. Under GRI 3(a), 8473.30 (parts and accessories for 84.71) is more specific than the generic “fans” provision of 84.14.
- Heading 84.19 (apparatus for thermal treatment, including cooling; heat exchangers 8419.50) • 84.19 broadly covers apparatus for treating materials by, inter alia, cooling, and includes heat exchange units at 8419.50. The product, however, is not a general heat exchanger or industrial cooling apparatus; it is a dedicated accessory for an ADP machine’s CPU. Applying GRI 3(a), 8473.30 specifically names parts/accessories of 84.71, which prevails over the more general thermal treatment provisions of 84.19.
- Heading 85.01 (motors) and Heading 85.48 (electrical parts n.e.s.) • 85.01 covers motors presented as such; the set is not a motor but a cooling accessory integrating a motorized fan with non-electrical components and CPU-specific mounting hardware, and is identifiable for 84.71 machines; thus 85.01 is not applicable. • 85.48 is a residual heading for electrical parts not elsewhere specified or included; since 8473.30 specifically covers the good as an ADP accessory, 85.48 is excluded by GRI 1 (a more specific provision exists).

### IV. Documentary requirements (to substantiate the proposed classification)

- Technical datasheet and installation manual identifying CPU socket compatibility and intended use with ADP machines (PC motherboards/CPU's).
- Photos of the product, packaging and all components (fan, heatsink, brackets/backplate, thermal paste).
- Exploded view or bill of materials specifying the parts included in the retail set.
- Evidence of market placement and intended use (manufacturer's catalog/website extract), showing it is designed solely or principally for CPU's of heading 84.71 equipment.

## V. Conclusion

- Proposed tariff classification (limited to subheading level, per instruction): • Chapter: 84 • Heading: 84.73 (Parts and accessories identifiable as for the machines of headings 84.70 to 84.72; see specific subheading for 84.71) • Subheading: 8473.30 (Parts and accessories of machines of heading 84.71) • National 8-digit fraction: Not determined (the opinion is limited to the 6-digit subheading level, as requested) • NICO: Not applicable in this opinion

Final resolution: The "CPU cooling system" described is classifiable in 8473.30.

## Conditional determination

- Option A (preferred): If the set is presented as described (fan + heatsink + CPU-socket-specific brackets/backplate + thermal paste), intended solely or principally for CPU's of ADP machines (84.71), then: • Chapter 84; Heading 84.73; Subheading 8473.30; (8-digit fraction/NICO: not determined in this opinion).
- Option B: If the fan is presented separately without the heatsink and without clear identification as solely or principally for ADP machines (i.e., a generic fan), then: • Chapter 84; Heading 84.14; Subheading 8414.59 (Other fans).
- Option C: If the product is a closed-loop liquid cooling kit (not described in the case at hand) incorporating a radiator (heat exchanger) and pump, presented as an apparatus performing cooling as such: • Chapter 84; Heading 84.19; Subheading 8419.50 (Heat exchange units).

## MISSING CRITERIA:

- Confirmation that the set includes the CPU-socket-specific mounting hardware and is marketed/usable solely or principally with ADP machine CPU's.

- 114 • Confirmation that the good is not a generic fan presented without identification as a  
115 CPU accessory.
- 116 • Confirmation that the product is not a liquid-cooling system with radiator/pump  
117 (which could shift analysis to 84.19).