Computers, computer parts and computer software covered in Chapter 84 and Chapter 85 of the European Classification of Goods (CN) may be classified according to:

- their function
- their design, build and performance
- whether they've got more than one function, including functions unrelated to computers
- whether they're part of a complete system or an individual separate unit

This guide will help you classify computers and software correctly for the purposes of the Tariff.

**General Interpretative Rules for classification of computers and software**

The General Interpretative Rules (GIRs) of the European Classification of Goods (CN) provide the legal basis for classifying goods. There are six GIRs, which are set out in Part 1 Section I of the second volume of the Tariff.

**GIR 1**

"For legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes."

A heading code is a four-digit code, while a chapter code is a two-digit code. The terms of the heading descriptions - and the notes to each section and chapter - are paramount when it comes to classifying goods correctly.

**GIR 6**

Determines how goods are classified at the level of a subheading code - a code with six or more digits. So if an item's classified using a code of six or more digits, both GIR 6 and GIR 1 will always apply.

**GIR 2, GIR 3 and GIR 4**

Sometimes also apply, depending on the nature of the goods to be classified. It's important to note that you must consider each GIR in sequence. For example, you can't use GIR 3c to classify goods until you have tried using GIR 2a, GIR 2b, GIR 3a and GIR 3b.

**GIR 5**

Applies to certain types of container and to packing materials presented with the items they're designed to package.

Guidance notes on interpreting each GIR are included in the Harmonised System Explanatory Notes.

**Classifying complete computers**

Items that are classified under heading code 8471 as 'automatic data processing machines' - computers - are machines that must be capable of all the following operations:

- storing the processing programs that run on them - and at least the data that's needed to run a program
- being freely programmed in accordance with the requirements of the user
- performing arithmetical computations specified by the user

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• executing, without human intervention, a processing program for which they need to modify their execution by making logical decisions throughout the process

Note 5a to Chapter 84 defines the term 'automatic data processing machine' for the purposes of heading code 8471. Essentially, goods that are classified as computers must be able to use standard operating software and to perform functions like word processing and spreadsheet applications. They must incorporate a hard disk drive.

A computer may take the form of a system made up of several separate units - for example a keyboard, monitor, base unit and so on. With some exceptions, a unit is treated as part of a computer system if it meets all of the following conditions:

• it's of a type solely or principally used in a computer system
• it can be connected to the central processing unit (CPU) either directly or through one or more other units
• it can accept or deliver data in a form usable by the system, such as codes or signals

Keyboards, X-Y coordinate input devices like joysticks and mouse devices, and disk storage units only need to meet the last two conditions.

Desktop and tower systems
Standard desktop and tower systems must have at least:

• a CPU - the base unit or 'system box'
• an input unit - for example a keyboard
• an output unit - for example a monitor

They can also include other units like printers and scanners. Built in 'extras' such as network cards and television cards are also treated as part of the system. Desktop and tower computer systems are classified under subheading code 8471 49 00 90.

Servers
Network file servers that have both a keyboard and a monitor are, like desktop computer systems, classified under subheading code 8471 49 00 90. Network file servers that don't have both a keyboard and a monitor are classified as individual separate units. The base unit itself is classified under subheading code 8471 50 00 90. If a monitor is present (D-sub 15-pin only - not video), then that would be classified separately under subheading code 8528 51 00 00, while a keyboard would be classified separately under subheading code 8471 60 60 90.

Printer servers and firewall systems aren't treated as computer servers, but as data communication apparatus. They're classified under subheading code 8517 62 00 90.

Small portable computers
These include laptop and notebook computers and personal digital assistants with similar capabilities to laptops. To be classified under subheading code 8471 30 00 00 they must weigh less than 10 kilograms and have at least:

• a CPU
• a keyboard
• a display
• a means of loading programs

To classify a portable computer correctly, please also refer to the following item descriptions.

Palm-held portables
These are electronic personal organisers that don't usually have a full keyboard. They generally have pre-defined functions like a diary and an address book. They're classified under subheading code 8543 70 90 99.
Other portable computers
Portable computers that don't meet the above requirements can include touch screen, luggable and industrial computers. There's no maximum weight, but they must include at least the following within the same housing:
- a CPU
- an input unit
- an output unit
A touch screen usually counts as both an input and an output unit.
These types of portable computer are classified under subheading code 8471 41 00 90.

Classifying separate computing units - monitors, screens and projectors
Output devices such as monitors, screens and computer projectors are classified as separate units if they don't make up part of a complete system like a desktop computer. The subheading code under which they're classified depends mainly on:
- their type - for example cathode ray tube (CRT) or liquid crystal display (LCD)
- their purpose - for computer output only or dual use
Note that when computer monitors and projectors are separate units, they're never classified under heading code 8471.

Dual purpose CRT monitors
Dual purpose monitors can display signals from a computer and also from other devices, such as:
- video and DVD recorders
- television tuners
- camcorders
Although they can display television pictures, they don't include a television tuner. These types of dual purpose monitor are often known as video monitors. CRT colour monitors are classified under subheading code 8528 49 35 90.

Plasma, LCD and other flat panel display monitors
It is necessary to decide whether an LCD monitor is classified as a computer monitor under subheading code 8528 51 00 90, or as an 'other' monitor under subheading 8528 59 90. To do this, an overall assessment of the monitor is necessary to take into account the functions performed by the monitor as well as the degree of performance of those functions. This assessment may take into account the connectors present and other features such as aspect ratio or screen size.
LCD monitors that include a television tuner are classified under subheading code 8528 72 91 00 if they have got a standard aspect ratio (4:3) and under subheading code 8528 72 99 00 if they have got a wide-screen aspect ratio (16:9).
Plasma monitors that have no television tuner, but have provision for a second slot-in card for video input such as s-video, composite or component video signals are classified under subheading code 8528 59 90 90.

Computer projectors
These must be capable of displaying output signals from a computer and not from any other source. They're classified under subheading code 8528 61 00 00.

Dual purpose projectors
Dual purpose projectors can display signals from a computer and also from other devices, such as:
- video and DVD recorders
- television tuners
• camcorders
These types of dual purpose projector are often known as video projectors. Flat panel projectors using technologies like LCD and digital light processing (DLP) are classified under subheading code 8528 69 10 00. Other types of projector, such as CRT, are classified under subheading code 8528 69 99 00.

Other types of screen
Electronic whiteboards are classified under subheading code 8471 60 70 90.
Non-electric projection screens are classified in Chapter 90 under subheading code 9010 60 00 00.

Classifying computer printers and scanners
Computer printers and scanners are classified as separate units if they don't make up part of a complete computer system. Note that when printers - including multifunctional machines - are separate units, they're never classified under heading code 8471.

Computer printers
All types of printer - laser, inkjet, thermal transfer, ribbon and so on - are classified under subheading code 8443 32 10 90 as long as they're intended as output devices for computers. Other types of printer are classified under subheading code 8443 39 90 00.

Scanners
Flat-bed and film-type scanners are classified under subheading code 8471 60 70 90.

Combined printers and scanners
Multifunctional machines that combine a laser printer, scanner, photocopier and sometimes a fax are classified under subheading code 8443 31 91 00 if they can produce 12 or more pages per minute (monochrome printing). These types of machine can operate with a computer or in standalone mode. Multifunctional units that produce fewer than 12 pages per minute (monochrome printing) are classified under subheading code 8443 31 10 00 if they include a fax or modem and under subheading code 8443 31 99 00 if they don't.

Inkjet cartridges
Inkjet cartridges with a print head are classified under subheading code 8443 99 10 00.
Inkjet cartridges without a print head are classified in Chapter 39 under subheading code 3923 90 90 00 if they're empty, and in Chapter 32 under subheading code 3215 90 80 10 if they've been refilled. Cartridges with a ‘chip’ to measure the ink level are also classified under subheading code 3215 90 80 10.

Printer sharers
Printer sharing hardware devices are classified under subheading code 8471 80 00 00.

Classifying computer keyboards, mouse devices and other computing input devices
Computer input devices, such as keyboards, are classified as separate units if they don't make up part of a complete computer system.

Computer keyboards
Computer keyboards are classified under subheading code 8471 60 60 90.
X-Y coordinate input devices
Input units like mouse devices, trackballs, graphic tablets and light pens are classified under subheading code 8471 60 70 90. This subheading code includes both standard corded devices and cordless Bluetooth units.
Electronic whiteboards are also input devices and are classified under subheading code 8471 60 70 90.

Classifying computer hubs, adapters and other network units

Network units include machines for receiving, converting, transmitting and regenerating voice, images or other data. They include various types of switching and routing apparatus. Note that when network apparatus are separate units, they’re never classified under heading code 8471.
All of the following items are classified under subheading code 8517 62 00 90:
- modems, including external modems and Integrated Services Digital Network (ISDN) adapters
- external local area network (LAN) units, including adapters, bridges and hubs
- wide area network (WAN) units, including gateways and ISDN cards
- network cards for ethernet, token ring and other network technology
Wireless fixed access units (Wi-Fi) are also classified under this subheading code. These are transmitter/receiver units that enable wireless access to fixed line networks. They can take the form of printed circuit boards or complete units in a housing.

Wireless Global System for Mobile Communication (GSM) and General Packet Radio Service (GPRS) modules
These are transmitter/receiver units that allow remote wireless access to personal digital assistant (PDA) equipment through cellular mobile telephone networks. They're also classified under subheading code 8517 62 00 90.

Cables fitted with connectors
Coaxial cables fitted with connectors are classified under subheading code 8544 20 00 00.
Cables used to connect modems to telephone sockets are classified under subheading code 8544 42 10 00.
Data cables and power cables used for voltage of up to 1,000 volts are classified under subheading code 8544 42 90 00.

Classifying computer sound, picture and graphics devices

Webcams and other digital cameras that don't record, save or store images are classified as television cameras under subheading code 8525 80 19 90. They’re designed to form images for onward transmission, by line or by radio, to other apparatus.

Other digital cameras
These are cameras that record or save images on a memory card or module, disk, tape or other storage device.
Still image digital cameras with video capture capabilities (using the maximum storage capacity) of recording in a quality at or exceeding 800x600 pixels at 23 frames per second, at least 30 minutes in sequence video are classified under subheading code 8525 80 91 00 or under subheading code 8525 80 99 00. Otherwise they are classified under subheading code 8525 80 30 00.
Moving image cameras - digital camcorders - are classified under subheading code 8525 80 91 00 if they’ve got no input connector, and under subheading code 8525 80 99 00 if they’ve got an input jack or port like a DV-in connector.
Note that when webcams, digital cameras and digital camcorders are separate units, they’re never classified under heading code 8471.
Speakers
Speakers can be passive or active units. Active units include an amplifier in the housing or cabinet. The subheading code under which speakers are classified depends on the number of 'drive units' - the actual loudspeaker cones or ribbons - in each cabinet. Speakers with a single drive unit in each cabinet are classified under subheading code 8518 21 00 90. Speakers with more than one drive unit in each cabinet are classified under subheading code 8518 22 00 90. Note that when speakers - and microphones - are separate units, they're never classified under heading code 8471.

MP3 players
MP3 players are classified as sound-recording apparatus. The subheading code under which they're classified depends on whether or not they've got a built-in radio or video device. MP3 players with no radio are classified under subheading code 8519 81 95 90. Those with a built-in radio are classified under subheading code 8527 13 99 00. If they can record or play video, they're classified under subheading code 8521 90 00 90 whether they've got a radio or not.

Graphics cards
These can be basic 2D graphics adapters, 2D/3D cards or 3D graphics accelerators that work through an existing graphics card, or through a grabbing or editing card. They're classified under subheading code 8471 80 00 00.

Sound cards
Sound cards on their own are classified under subheading code 8471 80 00 00.

Television tuner cards
Television PCI tuner card assemblies are classified under subheading code 8528 71 11 00. Products contained in a housing are considered to have lost their character as electronic assemblies, and are classified under subheading code 8528 71 19 00.

Classifying other separate computing units
Various other computer units are classified as separate units if they don't make up part of a complete computer system.

Base units
Base units, or 'system boxes', should contain at least a central processing unit (CPU) and main memory. They're classified under subheading code 8471 50 00 90.

External drives
Central storage units, like Redundant Array of Independent Disks (RAID) systems for networks, can be magnetic disk, tape or optical drives. They're classified under subheading code 8471 70 20 90. RAID controllers without drives are classified under subheading code 8471 70 98 90. External drives for use with a single computer are classified according to the drive type, as follows:

- optical drives, such as CD, DVD and MO (magneto-optical) drives, are classified under subheading code 8471 70 30 90 whether they're read-only or read and write. (CD drives can retrieve signals from CD-Roms, audio CDs and photo CDs and include a jack for earphones, a volume control or a start/stop button)
- hard disk drives, including removable disk drives and micro drives, are classified under subheading code 8471 70 50 90
- floppy drives, including super floppy, are classified under subheading code 8471 70 70 90
- tape drives are classified under subheading code 8471 70 80 90
- pen drives - portable USB memory devices - are classified under subheading code 8523 5110 00

**CD and DVD duplicators**

Standalone machines for bulk copying CD or DVD disks are classified under subheading code 8521 90 00 90.

**Card readers**

The following types of card reader are all classified under subheading code 8471 90 00 00:

- magnetic card readers
- smart card readers (a smart card is a card which has embedded in it one or more electronic integrated circuits - a microprocessor, random access memory (RAM) or read-only memory (ROM) - in the form of 'chips'. It can contain contacts, a magnetic stripe or an embedded antenna, but doesn't include any other active or passive circuit elements)
- memory card readers - including Compact Flash, Smart Media, Secure Digital (SD), Multimedia Card (MMC), Memory Stick, XD Picture Card and PC Card

**Global Positioning System (GPS) Modules**

These units provide a position determining function to devices like personal digital assistants (PDAs) and laptops by means of a cable or wireless connection. They're classified under subheading code 8526 91 20 20 if they are in the form of an assembly, or under subheading code 8526 91 20 90.

**External USB hubs**

These are classified under subheading code 8471 80 00 00.

**Dongles**

Dongles are USB interface devices that provide a means of communicating (Bluetooth or WI-FI) with a computer. Dongles are classified under subheading code 8517 62 00 90. Hardware encryption devices connected to a computer via USB interface for deactivation to software or to protect the data in the computer are classified under subheading code 8471 80 00 00.

**Encryption security devices**

These are access code generators that allow users to log on to a network remotely. They can't be connected directly to a computer. Encryption security devices are classified under subheading code 8543 70 90 99.

**Classifying internal upgrades and parts**

Many computer parts and accessories are classified under heading code 8473. However some items are treated as complete units, not parts, and classified under other heading codes.

**Parts**

The following items are classified as parts rather than as complete units under heading code 8473.

**Central processing units (CPUs)** - 32 bit and 64 bit - are made up of two or more electronic integrated circuits. They may come packaged with certain other components, usually a heatsink and sometimes a
cooling fan. Some examples include Intel and AMD Processors. They're classified under subheading code 8473 30 20 00.

**CPU heatsinks** on their own are classified under subheading code 8473 30 80 00.

**Motherboards that aren't fully populated** with CPU and random access memory (RAM) are treated as electronic parts and classified under subheading code 8473 30 20 00.

**Computer casings** - with or without a power supply - are classified under subheading code 8473 30 80 00.

**Barebone units** usually consist of a computer case, a motherboard and a power supply. They're classified under subheading code 8473 30 80 00.

**Memory modules** designed for use only, or mainly, with computers and computer units that are classified under heading code 8471 are classified under heading code 8473. Memory modules for use only, or mainly, with apparatus that are classified under a different heading code are themselves classified as part of the apparatus. Memory modules designed for use with a range of apparatus are classified under heading code 8548.

**Standard dynamic random access memory (DRAM)** and modules of metal oxide semiconductor (MOS) technology, like single in-line memory module (SIMM) and dual in-line memory module (DIMM), are classified under subheading code 8473 30 20 00.

**Other standard memory modules**, including non-volatile types like static random access memory (SRAM) modules, are classified under subheading code 8473 30 20 00.

**Complete units**
The following items are classified as complete units rather than as parts under various different heading codes.

**Power supply units (PSUs)** that are specially made and suitable for use with computer units like base systems or printers are classified under subheading code 8504 40 30 90.

**Combined CPU fan and heatsink units** for personal computers are classified under subheading code 8414 59 20 90.

**Motherboards that are complete** with a CPU and RAM are treated as a complete computer base unit and classified under subheading code 8471 50 00 90.

**Internal drives** are classified according to the drive type, as follows:
- optical drives, like CD, DVD and MO, are classified under subheading code 8471 70 30 90 whether they're read-only or read and write
- hard disk drives, including removable disk drives, are classified under subheading code 8471 70 50 90
- card readers for semiconductor media are classified under subheading code 8471 70 98 90
- floppy drives, including super floppy, are classified under subheading code 8471 70 70 90
- tape drives are classified under subheading code 8471 70 80 90

**Other expansion cards** are also classified as complete units rather than as parts. The following expansion cards are all classified under subheading code 8471 80 00 00:
- input/output (I/O) cards

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• serial and parallel port cards
• USB cards and adapters
• SCSI (Small computer system interface) and IDE (Integrated Drive Electronics) controller cards
Various other types of computer expansion card are also classified under this subheading code.

Memory modules designed to be used with apparatus other than computers and computer units classified under heading code 8471 are classified under subheading code 8548 90.

Classifying computer parts and accessories

A 'computer part' is an integral component of a computer. Various computer parts are classified as separate units if they don’t make up part of a complete computer system.
A 'computer accessory' gives a computer an additional function, but isn't an integral component. It's an interchangeable part or device that's designed to adapt a machine to:
• do a particular operation
• perform a particular service
• increase its range of operations

Classifying computer parts

Note 2 to Section XVI sets out the legal basis for classifying computer parts. Many integral computer parts are classified under heading code 8473.
A part that’s an integral part of a computer, but is specifically covered by a heading code in Chapter 84 or Chapter 85, is classified under that heading code. For example, because coaxial cable is specifically covered by heading code 8544, it’s classified under this heading and not as a computer part under heading code 8473. However, there are certain heading codes to which this rule doesn’t apply because they’re designated parts headings. They’re listed in Note 2a to Section XVI and are:

- 8409
- 8431
- 8448
- 8466
- 8473
- 8487
- 8503
- 8522
- 8529
- 8538
- 8548

Some parts are suitable for use solely or principally with a particular kind of machine - or with a number of machines classified under the same heading code - but aren’t specifically covered by a heading code in Chapter 84 or Chapter 85. These are classified either under one of the heading codes listed above or under the same heading code as the machine or machines that they’re suitable for.
Parts that are equally suitable for use solely or principally with goods classified under heading code 8517, and under heading codes 8525 to 8528, are always classified under heading code 8517. This rule is set out in Note 2b to Section XVI.
Any other parts that are suitable for use with a number of machines classified under different heading codes are classified, as appropriate, under one of the following heading codes:

- 8409
- 8431
- 8448
- 8466
- 8473
- 8503
- 8522
- 8529
- 8538

If none of the above heading codes is suitable, they’re classified under heading code 8487 or 8548. This rule is set out in Note 2c to Section XVI.

Classifying computer accessories

Many computer accessories are classified under heading code 8473, which deals specifically with parts and accessories for machines that include computers. Only a few heading codes in Chapter 84 and Chapter 85 cover computer accessories. If the item, or items, for which the accessories are intended is classified under a heading code that doesn’t cover accessories, then the accessories themselves are classified elsewhere in the Tariff according to their function or constituent material.
Classifying software

Software classification depends on the media on which it's been recorded and the nature of the software. Media include:

- CD, DVD, Laserdisc, Minidisc and other laser-read disks. Even though there are differences in the manufacturing and recording - or writing - processes, these are all designed to be read by some kind of laser system once recorded.
- Floppy disk.
- Magnetic tape.
- Magnetic stripe cards.
- Memory cards.
- Cartridges for video games consoles.

For the purposes of Tariff classification, software categories include:

- programs and data
- sound recordings
- computer games
- films, pictures and image files
- games for video games consoles

Programs and data
These include word processing programs, spreadsheets, desktop publishing programs, painting or drawing programs, route planners, encyclopaedia, business or phone directories, catalogues, device drivers, system boot-disks and backup disks. Programs and data are classified according to the media they're recorded on. If they're recorded on:

- CD, DVD, Laserdisc, Minidisc or other laser-read disks then they're classified under subheading code 8523 40 45 00
- magnetic tape then they're classified under subheading code 8523 29 33 00
- floppy disk then they're classified under subheading code 8523 29 31 00

Sound recordings
These include music disks, language courses, wildlife recordings, train enthusiasts' sound bites, talking books and so on. Sound recordings are classified according to the media they're recorded on. If they're recorded on:

- Minidisc then they're classified under subheading code 8523 40 31 00
- any other laser-read disk - for example CD, SACD or DVD - then they're classified under subheading code 8523 40 39 00

Computer games
These include flight simulators, 'shoot 'em ups', sports games, car racing games, strategy games and so on for use only on an automatic data processing machine (computer). Computer games are classified according to the media they're recorded on. If they're recorded on:

- CD, DVD, Laserdisc, Minidisc or other laser-read disk then they're classified under subheading code 8523 40 45 00.
- floppy disk then they're classified under subheading code 8523 29 33 00.

Films, pictures and image files
These include movies, videos, photo CDs, clip art collections, photo collections and karaoke disks. Films, pictures and image files are classified according to the media they’re recorded on. If they’re recorded on:

- DVD then they’re classified under subheading code 8523 40 51 00

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• any other laser-read disk then they’re classified under subheading code 8523 40 59 00
• floppy disk then they're classified under subheading code 8523 29 33 00

Games for video games consoles
These are classified according to the media on which they’re recorded. If they’re recorded on:
• DVD, then they’re classified under subheading code 8523 40 51 00
• any other laser-read disk, then they’re classified under subheading code 8523 40 59 00
• cartridges, then they’re classified along with games consoles in Chapter 95 under subheading code 9504 10 00 00

Software on memory cards and magnetic stripe cards
Software that's recorded onto a memory card - for example Compact Flash, Smart Media, Secure Digital (SD), Multimedia Card (MMC), Memory Stick, XD Picture Card, PC Card or PCMCIA Card - is classified under subheading code 8523 51 93 00.
Software that's recorded onto a magnetic stripe card is classified under subheading code 8523 21 00 00.

Classifying blank media
Blank media include:
• CD, DVD, Minidisc and other laser-read disks
• flash memory cards
• magnetic tapes and disks
• removable hard disks
• micro drives
• floppy disks, floppy disk cookie only and super floppy disks

CD, DVD, Minidisc and other laser-read disks
Classification of blank unrecorded disks can be complicated. Although all of these types of disk are read by laser systems, the recording (writing) systems differ. The disks fall into the following classes:
• CD-R disks. These are unrecorded blank disks of ‘Orange Book II’ type that use laser technology for both reading and writing. Orange Book II is the second part of a standard developed by Sony and Philips to define the construction of multisession CDs. CD-R disks are classified under subheading code 8523 40 11 00.
• CD-RW disks. These use Phase-change technology for recording and erasing and are classified under subheading code 8523 40 19 00.
• Blank Minidiscs. These use magnetic optical technology for recording and erasing. They've got a magnetic layer and are rigid magnetic disks. Blank Minidiscs are classified under subheading code 8523 29 15 00.
• Other blank magneto-optical disks. These are classified under subheading code 8523 29 15 00.
• DVD-R disks. The technology of these disks is assumed to be similar to the CD-R disk in that they use laser technology for both reading and writing. DVD-R disks are classified under subheading code 8523 40 13 00.
DVD+RW discs. These use the Phase-change technology for recording and erasing and are classified under subheading code 8523 40 19 00.

Flash memory cards
These cards contain two or more flash memory integrated electronic circuits mounted on a base. There are different types of flash memory card, including Compact Flash, Smart Media, Secure Digital (SD), Multimedia Card (MMC), Memory Stick, XD Picture Card, PC Card and PCMCIA Card. Flash memory cards are classified under subheading code 8523 51 10 00.

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**Magnetic tapes and disks**
These include compact cassettes, VHS and mini-DV and are classified under subheading code 8523 29 15 00.

**Removable hard disks - disk only, not the complete drive**
This type of disk is usually supplied with some software utilities pre-loaded, so it's classified as recorded software under subheading code 8523 80 10 00.

**Micro drives**
These are miniature hard disk drives for use in a PC card or similar slot. They're classified under subheading code 8471 70 50 90.

**Floppy disks**
These include standard floppy disks, floppy disk cookie only and super floppy disks - for example the LS120 type. They're all classified under subheading code 8523 29 15 00.