



**Australian Government**  
**Australian Customs and  
Border Protection Service**

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**Draft Precedent – Public Consultation**

**Ref: XXX-X ???**

This draft precedent represents the Australian Customs and Border Protection Service view of the classification of the goods described.

Members of the public are invited to comment on this draft. A final version of this precedent will be issued after the assessment of any submissions.

Please provide any comments to [tariff@customs.gov.au](mailto:tariff@customs.gov.au) by COB on ????.

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**Tariff Classification**

32151100

**Description**

The goods, which are the subject of this precedent, are micro-chipped printer ink cartridges where the microchip is for ink usage detection and/or cartridge recognition. The above classification covers black ink cartridges.

In addition to the ink tank and mechanisms for dispensing the ink, these cartridges have an additional component which monitors ink usage and/or provides an 'authenticity' function to identify the maker and model of cartridge.

The monitoring of usage is generally done based on 'calls' to the cartridge rather than physical levels of ink and hence the cartridge will stop working after a certain number of pages. However this precedent would also apply if the chip monitors actual quantities.

Printers made to use these cartridges generally have firmware installed which looks for an authenticated cartridge of a particular type.

This precedent does not cover cartridges with built in print heads.

**Classification Reason**

While a printer without a cartridge may be non-functional, it is still a complete printer: hence cartridges are not considered parts of printers.

The ink cartridge supplies ink to a printer. It is not an accessory as it does not extend or enhance the functions of the printer. It is not simply a subordinate component such as a multipage feeder added for convenience. Instead it is an ink supply which is a consumable used in the basic functioning of the printer.

The chip relates to the identification and monitoring of the ink cartridge and is part of the cartridge rather than part of the printer.

As this is a composite good, consideration was given to the printing ink, the cartridge and the chip as to what provided the essential character. As the nature of the good is an ink supply, it was determined that the ink provided the essential character.

Classification is 3215.11.00 as printing ink – black under IR 1, IR 3(b) and IR 6.