

## 84.03

### 84.03 - Central heating boilers other than those of heading 84.02.

8403.10 - Boilers

8403.90 - Parts

This heading includes **central heating boilers** of any size (**other than** stoves with subsidiary boilers, of **heading 73.21**), using any type of fuel (e.g., wood, coal, coke, gas, fuel oil), for heating houses, flats, factories, workshops, greenhouses, etc., by circulation of water; it also includes electric central heating boilers.

They may be equipped with pressure regulators and gauges, water levels, taps, cocks, burners and similar parts or accessories.

Hot water boilers, even if also capable of producing low pressure steam, are also classified in this heading.

### PARTS

**Subject** to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), this heading also covers identifiable parts of central heating boilers such as boiler casings, walls, doors and manhole or inspection port covers, etc.

The following are **not** regarded as parts :

- (a) Pipes and fittings to connect up central heating boilers and radiators (generally **headings 73.03 to 73.07**).
- (b) Expansion reservoirs or chambers (**heading 73.09, 73.10 or 84.79**).
- (c) Furnace burners (**heading 84.16**).
- (d) Steam or hot water taps, cocks, etc. (**heading 84.81**).