- 82.07 Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.
  - Rock drilling or earth boring tools:
  - 8207.13 -- With working part of cermets
  - 8207.19 -- Other, including parts
  - 8207.20 Dies for drawing or extruding metal
  - 8207.30 Tools for pressing, stamping or punching
  - 8207.40 Tools for tapping or threading
  - 8207.50 Tools for drilling, other than for rock drilling
  - 8207.60 Tools for boring or broaching
  - 8207.70 Tools for milling
  - 8207.80 Tools for turning
  - 8207.90 Other interchangeable tools

Whereas (apart from a few exceptions such as machine saw blades) the preceding headings of this Chapter apply in the main to hand tools ready for use as they stand or after affixing handles, this heading covers an important group of tools which are unsuitable for use independently, but are designed to be fitted, as the case may be, into:

- (A) hand tools, whether or not power-operated (e.g., breast drills, braces and die-stocks),
- (B) machine-tools, of headings 84.57 to 84.65, or of heading 84.79 by reason of Note 7 to Chapter 84,
- (C) tools of heading 84.67,

for pressing, stamping, punching, tapping, threading, drilling, boring, reaming, broaching, milling, gear-cutting, turning, cutting, morticing or drawing, etc., metals, metal carbides, wood, stone, ebonite, certain plastics or other materials, or for screwdriving.

The heading also includes tools for use with the rock drilling or earth boring machines of heading 84.30.

Dies, punches, drills and other interchangeable tools for machines or appliances other than those specified above are classified as parts of the machines or appliances for which they are intended.

The tools of this heading may be either one-piece or composite articles.

The one-piece tools, made wholly from one material, are generally of alloy steel or steel with a high carbon content.

Composite tools consist of one or more working parts of base metal, of metal carbides or of cermets, of diamond or of other precious or semi-precious stones, attached to a base metal support either permanently, by welding or insetting, or as detachable parts. In the latter case, the tool consists of a base metal body and one or more working parts (blade, plate, point) locked to the body by a device comprising, for example, a bridge plate, a clamping screw or a spring cotter-pin with, where appropriate, a chip-breaking lip.

The heading further includes tools with a base metal working part fitted or covered with abrasive materials, **provided** these tools have cutting teeth, flutes, grooves, etc., which retain their identity and function even after the application of the abrasive, i.e., tools which could be put to use even if the abrasive had not been applied; most abrasive tools are, however, **excluded** (see the Explanatory Note to **heading 68.04**).

The tools classified in this heading include:

- (1) Rock drilling or earth boring tools, including mining, oil well drilling or sounding tools (e.g. augers, boring bits and drills).
- (2) Dies for drawing or extruding metal, including draw plates.
- (3) Tools for pressing, stamping or punching, including punches and dies for cold pressing or stamping of sheet metal; drop forging dies; perforating or cutting dies and punches for machine-tools.
- (4) Tools for tapping or threading, such as taps and dies, chasers and chaser dies.
- (5) Tools for drilling, other than for rock drilling, including drills (spiral or twist drills, centre bits, etc.), brace bits, etc.
- (6) Tools for boring or broaching, including reaming.
- (7) Tools for milling, e.g. milling cutters (plain, helical, staggered or angle cutters); gear cutting hobs, etc.
- (8) Tools for turning.
- (9) Other interchangeable tools, such as:
  - (a) Tools for dressing, planing, grooving, lapping or trueing.
  - (b) Tools for morticing, moulding, or tonguing wood, including cutting chains for morticing wood.
  - (c) Tools for mixing, stirring, etc., materials such as paint, glue, mortar, mastic and coating slip.
  - (d) Screwdriver bits.

Wire drawing dies, lathe tools, etc., remain in this heading even if they have been made radioactive.

## The heading also excludes:

- (a) Bobs, wheels and other tools with working parts of rubber, leather, felt, etc., classified according to the constituent materials (Chapters 40, 42, 59, etc.).
- (b) Saw blades of all kinds (heading 82.02).
- (c) Plane irons and similar parts of tools (heading 82.05).
- (d) Knives and cutting blades for machines or for mechanical appliances (heading 82.08).
- (e) Plates, sticks, tips and the like for tools, unmounted, of cermets (heading 82.09).
- (f) Spinnerets for extruding man-made fibres (heading 84.48).
- (g) Work and tool holders for machines or hand tools, and self-opening dieheads (heading 84.66).
- (h) Dies for drawing glass fibres (heading 84.75).
- (ij) Brushes (metallic or not) of a kind used as parts of machines (heading 96.03).