

85.38

85.38 - Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.

8538.10 - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus

8538.90 - Other

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), this heading covers parts of the goods of the three preceding headings.

The heading includes, for example, boards for switchboards, generally of plastics or metal, without their instruments, **provided** they are clearly recognisable as parts of switchboards.