

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF

General

1. Throughout the Combined Nomenclature, 'new vehicles' means vehicles which have never been registered.
2. Throughout the Combined Nomenclature, 'used vehicles' means vehicles which have been registered at least once.

8701 Tractors (other than tractors of heading 8709)**8701 10 00 Pedestrian-controlled tractors**

This subheading covers the items of equipment described in the HS Explanatory Note to heading 8701, sixth and seventh paragraphs, including tracked pedestrian controlled tractors. Tractors of this type are mainly used in horticulture.

Interchangeable implements intended for use with pedestrian controlled tractors (harrows, ploughs, etc.) are still classified separately, even if they are mounted on a pedestrian controlled tractor.

However, if the implements or tools are permanently attached to a chassis with an engine and, together with the latter, form a single mechanical unit, that unit is classified in the heading which covers the working unit. This applies to motorised ploughs and motorised cultivators (heading 8432).

8701 30 00 Track-laying tractors

This subheading includes tractor-type vehicles with extra wide tracks for levelling and smoothing the snow on ski slopes, etc.

Machines and working tools designed for fitting to this type of vehicle, as interchangeable equipment (pusher-blades, rotary snow-ploughs, etc.) remain classified in their respective headings (headings 8430, 8479, etc.) even if presented with the vehicle, and whether or not mounted on it.

8701 90 11 to 8701 90 90 Other

These subheadings include so-called 'all-terrain vehicles', designed to be used as tractors, with the following characteristics:

- a single seat accommodating the driver only; the vehicle is not designed to carry other persons,
- a handlebar with two grips incorporating the controls for steering the vehicle; the steering is achieved by turning the two front wheels and is based on a motor-car-type steering system (Ackerman principle),
- brakes on all wheels,
- an automatic clutch and a reverse gear,
- an engine specially designed for use in difficult terrain and capable in low ratio of delivering sufficient power to tow attached equipment,

- power transmission to the wheels by shafts and not with a chain,
- tyres having a deep tread design suitable for rough terrain,
- a coupling device of any kind, for example a towing hitch, designed to enable the vehicle to pull or push at least twice its dry weight,
- a towing capacity of a non-braked trailer of twice its dry weight or more.

If they meet all of the above characteristics and are in accordance with the explanatory note to subheadings 8701 90 11 to 8701 90 50, the vehicles are to be classified as agricultural or forestry tractors. Otherwise they fall under subheading 8701 90 90.

If they do not meet the above characteristics, the so-called 'all-terrain vehicles' are to be classified in heading 8703.

These subheadings also exclude so-called 'Quads' (heading 8703 or subheading 9503 00 10 (see the explanatory note to that subheading)).

**8701 90 11
to
8701 90 50**

Agricultural tractors (excluding pedestrian-controlled tractors) and forestry tractors, wheeled

These subheadings cover agricultural or forestry tractors having at least three wheels and obviously intended, given their construction and equipment, to be used for agricultural, horticultural or forestry purposes.

Vehicles of this type normally have a maximum speed of not more than 45 km/h.

Their engines are capable of delivering maximum pulling force, for example when using a locking differential.

Their tyres have a deep tread design suitable for agricultural, horticultural or forestry purposes.

Agricultural tractors are generally equipped with a hydraulic device enabling agricultural machinery (harrows, ploughs, etc.) to be raised or lowered, a power take-off enabling the power from the engine to be used to operate other machines or implements, and a coupling device for trailers. They may also be fitted with a hydraulic device intended to operate handling equipment (hay loaders, manure loaders, etc.) when these may be considered to be accessories.

These subheadings also include specially built agricultural tractors such as raised-chassis tractors (straddle tractors) used in vineyards and nurseries, and hill tractors and tool-carrying tractors.

Even if mounted on the tractor at the time of presentation, interchangeable agricultural equipment remains classified in its respective heading (heading 8432, 8433, etc.).

A particular feature of forestry tractors is the presence of a permanently attached winch enabling timber to be hauled.

In accordance with note 2 to this chapter, tractors falling in these subheadings may also incorporate certain characteristics enabling them, in line with their main purpose, to carry agricultural or forestry machinery, tools, fertilisers, seeds, etc.

These subheadings do not include lawnmowers (referred to as ride-on lawnmowers or garden tractors), fitted with a permanent cutting device and no more than one power take-off solely for the purpose of driving the cutting equipment (see the explanatory note to subheadings 8433 11 10 to 8433 19 90).

8701 90 90

Other

This subheading includes:

1. public works tractors;
2. single-axled tractors for articulated motor vehicles.

8703 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars

This heading includes 'multipurpose vehicles', such as motor vehicles which can transport both persons and goods:

1. Of the pick-up type:

This type of vehicle usually has more than one row of seats and is formed by two separate areas, namely a closed cabin for the transport of persons and an open or covered area for the transport of goods.

However, such vehicles are to be classified in heading 8704 if the maximum inner length at the floor of the area for transport of goods is more than 50 % of the length of the wheelbase of the vehicle or if they have more than two axles.

2. Of the van-type:

The van-type vehicle with more than one row of seats must fulfil the indications given in the HS Explanatory Note to heading 8703.

However, van-type vehicles with one row of seats, and no presence of permanent anchor points and fittings for installing seats and safety equipment in the rear part of the vehicle, whether or not they have a permanent panel or barrier between the area for persons and the load area or windows in the side panels, are to be classified in heading 8704.

**8703 21 10
to
8703 24 90****Other vehicles, with spark-ignition internal combustion reciprocating piston engine**

For the definition of cylinder capacity, see the HS Explanatory Note to subheadings 8407 31, 8407 32, 8407 33 and 8407 34.

These subheadings include 'station wagons' and 'multipurpose vehicles' referred to in the HS Explanatory Note to heading 8703, fifth and sixth paragraphs.

These subheadings also include small racing cars (called 'skelters' or 'go-carts') without a body, fitted with a spark-ignition internal combustion reciprocating piston engine and capable of reaching relatively high speeds.

**8703 31 10
to
8703 33 90****Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)**

These subheadings include 'station wagons' and 'multipurpose vehicles' referred to in the HS Explanatory Note to heading 8703, fifth and sixth paragraphs.

8704**Motor vehicles for the transport of goods**

The explanatory note to heading 8703 applies, *mutatis mutandis*.

For the definition of cylinder capacity, see the HS Explanatory Note to subheadings 8407 31, 8407 32, 8407 33 and 8407 34.

This heading includes four-wheel drive, articulated chassis, all-terrain vehicles in which the front section houses a diesel engine and a cab fitted with controls. The rear section consists of a two-wheeled chassis, without equipment, but designed to be fitted with a variety of equipment.

This heading does not however include such vehicles when fitted with agricultural or other special purpose equipment (heading 8705).