1°) Remove the following sheets and substitute those annexed:

IV-1603-1 to IV-1605-1 *  IV-1901-1 to IV-1902-1 *  VI-3507-3 and 4
VII-40-5 and VII-4001-1  XI-5906-1 and 2  XVI-8415-2 and 3
XVI-8435-1 and 2  XVI-8438-1 and 2  XVI-8473-1 and
2XVI-8509-2 and 3  XVII-87-1 and 2  XVII-8703-1 to XVII-8704-3
XVII-8711-1 and XVII-8712-1

Note: Only the page modified by a new Amending Supplement has a reference to this Amending Supplement. A vertical line in the margin indicates where the text has been modified.

*: The replacement of this sheet was necessitated by printing errors.
16.03 - Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.

Though obtained from different sources, the extracts of this heading have very similar physical characteristics (appearance, odour, flavour, etc.) and chemical composition.

The heading includes:

1) **Meat extracts.** These are concentrates generally obtained by boiling or steaming meat under pressure and concentrating the resultant liquid after removal of the fat by filtration or centrifuging. These extracts may be solid or liquid according to the degree of concentration.

2) **Meat juices** obtained by pressing raw meat.

3) **Extracts of fish or of crustaceans, molluscs or other aquatic invertebrates.** Extracts of fish are obtained, e.g., by concentrating water extracts of the flesh of herring or other fish or made from fish meal (whether or not defatted); during the production all or part of the constituents which give the fishy taste (e.g., trimethylamine in the case of sea fish) may be eliminated and such extracts therefore have characteristics similar to those of meat extracts.

4) **Juices** obtained by pressing raw fish or crustaceans, molluscs or other aquatic invertebrates.

All these products may contain salt or other substances added in sufficient quantities to ensure their preservation.

Extracts are used for making certain food preparations such as soups (whether or not concentrated) and sauces. Juices are used mainly as dietetic foods.

The heading does not cover:

(a) Soups and broths and preparations therefor and homogenised composite food preparations containing meat, fish, etc., extract (including soups and broths in the form of tablets or cubes) which in addition to such products contain other substances such as fat, gelatin and usually a large proportion of salt (heading 21.04).

(b) Fish or marine mammal solubles of heading 23.09.

(c) Medicaments in which any products of this heading serve merely as a support or vehicle for medicinal substances (Chapter 30).

(d) Peptones and peptonates (heading 35.04).
16.04 - Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.

- Fish, whole or in pieces, but not minced:
  1604.11 - - Salmon
  1604.12 - - Herrings
  1604.13 - - Sardines, sardinella and brisling or sprats
  1604.14 - - Tunas, skipjack and bonito (Sarda spp.)
  1604.15 - - Mackerel
  1604.16 - - Anchovies
  1604.17 - - Eels
  1604.19 - - Other
  1604.20 - Other prepared or preserved fish
     - Caviar and caviar substitutes:
       1604.31 - - Caviar
       1604.32 - - Caviar substitutes

This heading covers:

1. Fish which has been boiled, steamed, grilled, fried, roasted or otherwise cooked; it should be noted, however, that smoked fish which has been cooked before or during smoking remains classified in **heading 03.05 provided** it has not been prepared in any other way.

2. Fish prepared or preserved in vinegar, oil, etc.; fish marinades (fish prepared in wine, vinegar, etc., with added spices or other ingredients); fish sausages; fish paste; the products known as “anchovy paste” and “salmon paste” (pastes made from these fish with added fat), etc.

3. Fish, and their parts, prepared or preserved by other processes not provided for in headings 03.02 to 03.05, e.g., fish fillets merely covered with batter or bread crumbs, prepared milt and livers, finely homogenised fish (see the General Explanatory Note to this Chapter, Item (4)) and pasteurised or sterilised fish.

4. Certain food preparations (including so-called “prepared meals”) containing fish (see the General Explanatory Note to this Chapter).

5. Caviar. This is prepared from the roe of the sturgeon, a fish found in the rivers of several regions (Italy, Alaska, Turkey, Iran and Russia); the main varieties are Beluga, Schirp, Ossiotr and Sewruge. Caviar is usually in the form of a soft, granular mass, composed of eggs between 2 and 4 mm in diameter and ranging in colour from silver-grey to greenish-black; it has a strong smell and a slightly salty taste. It may also be presented pressed - i.e., reduced to a homogeneous paste, sometimes shaped into small slender cylinders or packed in small containers.
(6) Caviar substitutes. These are products consumed as caviar but prepared from the eggs of fish other than sturgeon (e.g., salmon, carp, pike, tuna, mullet, cod, lumpfish), which have been washed, cleaned of adherent organs, salted and sometimes pressed or dried. Such fish eggs may also be seasoned and coloured.

All these products remain classified in the heading whether or not put up in airtight containers.

This heading also excludes:

(a) Fish roes, i.e., fish eggs still enclosed in the ovarian membrane, prepared or preserved only by processes provided for in Chapter 3 (Chapter 3).

(b) Fish extracts and juices (heading 16.03).

(c) Pasta stuffed with fish (heading 19.02).

(d) Sauces and preparations therefor, mixed condiments and mixed seasonings (heading 21.03).

(e) Soups and broths and preparations therefor and homogenised composite food preparations (heading 21.04).
16.05

16.05 - Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.

1605.10 - Crab
  - Shrimps and prawns:
    1605.21 - - Not in airtight container
    1605.29 - - Other

1605.30 - Lobster

1605.40 - Other crustaceans
  - Molluscs:
    1605.51 - - Oysters
    1605.52 - - Scallops, including queen scallops
    1605.53 - - Mussels
    1605.54 - - Cuttle fish and squid
    1605.55 - - Octopus
    1605.56 - - Clams, cockles and arkshells
    1605.57 - - Abalone
    1605.58 - - Snails, other than sea snails
    1605.59 - - Other
      - Other aquatic invertebrates:
        1605.61 - - Sea cucumbers
        1605.62 - - Sea urchins
        1605.63 - - Jellyfish
        1605.69 - - Other

The Explanatory Note to heading 16.04 applies, mutatis mutandis, to crustaceans, molluscs and other aquatic invertebrates, except that crustaceans, in shell, which have been cooked by steaming or by boiling in water (whether or not with small quantities of provisional chemical preserving agents) fall in heading 03.06.

The crustaceans and molluscs most commonly prepared or preserved include crab, shrimps and prawns, lobster, crawfish, crayfish, mussels, octopus, squid and snails. The principal other aquatic invertebrates, prepared or preserved, of this heading are sea-urchins, sea cucumbers (bêches-de-mer) and jellyfish.
19.01 - Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.

1901.10 - Preparations for infant use, put up for retail sale

1901.20 - Mixes and doughs for the preparation of bakers’ wares of heading 19.05

1901.90 - Other

(I) Malt extract.

Malt extracts are made by concentrating the solution obtained on macerating malt in water. They remain classified in this heading whether in block or powder form, or as more or less viscous liquids.

Malt extracts with added lecithin, vitamins, salts, etc., remain in this heading provided they do not constitute medicaments of Chapter 30.

Malt extracts are mainly employed for the preparation of products of a kind used as infant food or for dietetic or culinary purposes, or for the manufacture of pharmaceutical products. The viscous forms may also be used without further preparation in the baking and textile industries.

This heading does not cover:

(a) Sugar confectionery, containing malt extract, of heading 17.04.

(b) Beers and other beverages (e.g., malton) with a basis of malt (Chapter 22).

(c) Malt enzymes (heading 35.07).

(II) Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.

This heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume.

Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis (see the General Explanatory Note to this Chapter).

It should be noted however that preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof are excluded (Chapter 16).
For the purposes of this heading:

(A) The terms “flour” and “meal” mean not only the cereal flour or meal of Chapter 11 but also food flour, meal and powder of vegetable origin of any Chapter, such as soya-bean flour. However, these terms do not cover flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

(B) The term “starch” covers both untransformed starches and starches which have been pregelatinised or solubilised, but not more evolved starch products such as dextri-maltose.

The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs.

These preparations are often used for making beverages, gruels, infant foods, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

They may also constitute intermediate preparations for the food industry.

The heading includes, inter alia, preparations such as:

1. Flours obtained by evaporating a mixture of milk with sugar and flour.
2. Preparations consisting of a mixture of egg powder, milk powder, malt extract and cocoa powder.
3. Racahout, a food preparation composed of rice flour, various starches, flour of sweet acorns, sugar and cocoa powder, flavoured with vanilla.
4. Preparations composed of mixtures of cereal flour with fruit flours, generally containing added cocoa powder, or of fruit flours with added cocoa powder.
5. Malted milk and similar preparations composed of powdered milk and malt extract with or without added sugar.
6. “Knödel”, “Klösse”, “Nockerln”, with ingredients such as semolina, cereal flour, breadcrumbs, fat, sugar, eggs, spices, yeast, jam or fruit. However, such products based on potato flour are classified in Chapter 20.
7. Ready-mixed doughs, consisting essentially of cereal flour with sugar, fat, eggs or fruit (including those put up in moulds or formed into final shape).
8. Uncooked pizza consisting of a pizza base (dough) covered with various other ingredients such as cheese, tomato, oil, meat, anchovies. However, pizza that is pre-cooked or cooked is classified in heading 19.05.
Apart from the preparations excluded by the General Explanatory Note to this Chapter, this heading also excludes:

(a) Self-raising flours and “swelling” (pregelatinised) flours of heading 11.01 or 11.02.
(b) Mixed cereal flours (heading 11.01 or 11.02), mixed flours and meals of leguminous vegetables and mixed fruit flours, meals or powders (heading 11.06), not otherwise prepared.
(c) Pasta and couscous of heading 19.02.
(d) Tapioca and substitutes therefor (heading 19.03).
(e) Fully or partially cooked bakers’ wares, the latter requiring further cooking before consumption (heading 19.05).
(f) Sauces and preparations therefor (heading 21.03).
(g) Soups and broths and preparations therefor and homogenised composite food preparations (heading 21.04).
(h) Textured vegetable protein products (heading 21.06).
(i) Beverages of Chapter 22.

(III) Food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.

The preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example:

(1) Preparations in powder or liquid form used as infant food or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.

(2) Milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats).

The products of this heading may be sweetened and may contain cocoa. However, the heading excludes products having the character of sugar confectionery (heading 17.04) and products containing 5% or more by weight of cocoa calculated on a totally defatted basis (see the General Explanatory Note to this Chapter) (heading 18.06) and beverages (Chapter 22).

The heading also covers mixes and bases (e.g., powders) for making ice cream but it excludes ice cream and other edible ice based on milk constituents (heading 21.05).
19.02 - Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.

- Uncooked pasta, not stuffed or otherwise prepared:
  1902.11 - Containing eggs
  1902.19 - Other
  1902.20 - Stuffed pasta, whether or not cooked or otherwise prepared
  1902.30 - Other pasta
  1902.40 - Couscous

The pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc.

These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring).

The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles).

The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle. The heading also covers undried (i.e., moist or fresh) and frozen products, for example, fresh gnocchi and frozen ravioli.

The pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.

Stuffed pasta may be fully closed (for example, ravioli), open at the ends (for example, cannelloni) or layered, such as lasagne.

The heading also covers couscous which is a heat-treated semolina. Couscous of this heading may be cooked or otherwise prepared (e.g., put up with meat, vegetables and other ingredients as the complete dish which bears the same name).

The heading does not cover:

(a) Preparations, other than stuffed pasta, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16).

(b) Soups and broths and preparations therefor, containing pasta (heading 21.04).
(3) **Pepsin.**

Pepsin is obtained from the stomach mucosa of hogs or cattle. For the purposes of stabilisation, it is sometimes preserved in a saturated solution of magnesium sulphate or is mixed with sucrose or lactose (powdered pepsin).

Pepsin is used mainly for medicinal purposes, combined with hydrochloric acid or betaine hydrochloride, or as pepsin wine.

(4) **Malt enzymes.**

This group covers only malt amylases.

Malt extracts are classified in heading 19.01.

(5) **Papain, bromelains, ficin.**

The term papain is used to describe both the dried latex of the papaya tree (Carica papaya) and the two fractions obtained from this product, viz., papain (in the more limited sense of this term) and chymopapain.

Papain is used, for example, for the manufacture of chillproof beer, in the preparation of meat tenderisers (see paragraph (C) (i) above) and in medicine.

Bromelains are obtained from pineapple plants.

Ficin is obtained from the latex of certain varieties of fig trees.

(6) **Amylases and proteases obtained from micro-organisms.**

Certain micro-organisms, when grown in appropriate culture media, secrete a considerable quantity of amylases and proteases.

After removal of the cells and other impurities, the solutions are either concentrated by low temperature vacuum evaporation or the enzymes are precipitated by the addition of inorganic salts (e.g., sodium sulphate) or organic, water-miscible solvents (e.g., acetone).

Examples of microbial amylases and proteases are:

(a) **Bacterial $\alpha$-amylases.**

Bacterial $\alpha$-amylases (obtained, for example, by use of Bacillus subtilis) are starch-liquefying enzymes, used for the production of adhesives and of starch-based paper coatings, in bakeries and other food industries and for desizing textiles.

(b) **Fungal amylases.**

Fungal amylases are essentially $\alpha$-amylases derived from mould cultures, mainly of the genus Rhizopus or the genus Aspergillus.

Although their liquefying power is marked, it is much less than that of bacterial amylases.

Fungal amylases have many uses in the food industry.
It should be noted that fungal amylases sometimes contain proteases, glucose oxidase and invertase.

(c) Amyloglucosidases.

These enzymes, obtained, for example, from moulds of the genus *Rhizopus* or the genus *Aspergillus* are strong saccharifying agents but have no liquefying properties. They are used to obtain a high yield of dextrose from starchy materials.

Their main applications are in the production of glucose syrups and dextrose, and as saccharifying agents for grain alcohol fermentation mash.

(d) Proteases.

Bacterial proteases (obtained by use of, for example, *Bacillus subtilis*) are proteolytic enzymes used to prepare textile desizing agents, as ingredients in certain washing preparations and in beer-making. Proteases produced from moulds are used for medicinal and pharmaceutical purposes.

(7) \(\beta\)-Amylases.

These enzymes are obtained from vegetable materials, such as malted barley, wheat and soya beans. They produce maltose from starch and dextrins.

(8) Pectic enzymes.

These enzymes are manufactured by cultivating various mould types, mainly of the genus *Rhizopus* or the genus *Aspergillus*. They are used in the manufacture (in order to facilitate the pressing operation and increase the juice recovery) and processing of fruit and vegetable juices.

(9) Invertase (\(\beta\)-fructofuranosidase).

Invertase is usually derived from low fermentation brewer’s yeast.

This enzyme splits sucrose into glucose and fructose. It is used in the manufacture of golden syrup, chocolate and marzipan.

(10) Glucose isomerase.

This enzyme is manufactured by culture of certain micro-organisms, mainly of the genus *Streptomyces* or the genus *Bacillus*. It is used for the partial conversion of glucose to fructose in the production of syrups with a high degree of sweetness.

In addition to the other exclusions referred to above, this heading does not cover:

(a) Yeasts (heading 21.02).

(b) Coenzymes such as cocarboxylase (aneurine pyrophosphate) and cozymase (nicotinamide-adenine dinucleotide) (Chapter 29).

(c) Dried glands and other products of heading 30.01.

(d) Cultures of micro-organisms, blood enzymes (e.g., thrombin), blood fractions and truncated variants (parts) thereof with enzymatic properties/activity and other products of heading 30.02.
Rubber and textile combinations

The classification of rubber and textile combinations is essentially governed by Note 1 (ij) to Section XI, Note 3 to Chapter 56 and Note 4 to Chapter 59, and as regards conveyor or transmission belts or belting by Note 8 to Chapter 40 and Note 6 (b) to Chapter 59. The following products are covered by this Chapter:

(a) Felt impregnated, coated, covered or laminated with rubber, containing 50 % or less by weight of textile material, and felt completely embedded in rubber;

(b) Nonwovens, either completely embedded in rubber or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour;

(c) Textile fabrics (as defined in Note 1 to Chapter 59) impregnated, coated, covered or laminated with rubber, weighing more than 1,500 g/m² and containing 50 % or less by weight of textile material;

(d) Plates, sheets or strip of cellular rubber, combined with textile fabrics (as defined in Note 1 to Chapter 59), felt or nonwovens, where the textile is present merely for reinforcing purposes.

* * *

This Chapter does not cover articles mentioned in Note 2 to this Chapter. Additional exclusions are referred to in the Explanatory Notes to certain headings of this Chapter.
40.01 - Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.

4001.10 - Natural rubber latex, whether or not pre-vulcanised
   - Natural rubber in other forms:
     4001.21 - Smoked sheets
     4001.22 - Technically specified natural rubber (TSNR)
     4001.29 - Other
     4001.30 - Balata, gutta-percha, guayule, chicle and similar natural gums

This heading includes:

(A) Natural rubber latex (whether or not pre-vulcanised).

Natural rubber latex is the liquid secreted principally by rubber trees and, in particular, by the species *Hevea brasiliensis*. This liquid consists of an aqueous solution of organic and mineral substances (proteins, fatty acids and their derivatives, salts, sugars and glycosides) containing in suspension 30 % to 40 % of rubber (i.e., polyisoprene of high molecular weight).

This part includes:

(1) Stabilised or concentrated natural rubber latex. Rubber latex tends to coagulate spontaneously a few hours after tapping; it must therefore be stabilised in order to ensure preservation and to prevent putrefaction or coagulation. This is usually done by adding ammonia to latex in the proportion of 5 to 7 grams per litre of latex, which produces a product known as “full ammonia” or FA type. A second stabilising method which produces “low ammonia” or LA type is to add a very small quantity (1 to 2 grams per litre of latex) of a low concentration mixture of ammonia and substances such as tetramethylthiuramdisulphide and zinc oxide.

There are also freeze-resistant natural rubber latexes stabilised by the addition, in particular, of minute quantities of sodium salicylate or formaldehyde and intended for use in cold countries.

Natural rubber latexes are concentrated (mainly for transport purposes) by various methods (e.g., by centrifuging, evaporating, creaming).

The rubber content of commercial latexes is usually between 60 % and 62 %; higher concentrations are also found and in some cases the solid content may exceed 70 %.

(2) Thermosensitive (heat-sensitive) natural rubber latexes. These are obtained by adding heat-sensitive agents. When heated these types of latexes gel faster than non-thermosensitive latex. They are generally used for the manufacture of dipped or moulded articles or for the production of foam or sponge rubber.
59.06 - Rubberised textile fabrics, other than those of heading 59.02.

5906.10 - Adhesive tape of a width not exceeding 20 cm
- Other:
  5906.91 - Knitted or crocheted
  5906.99 - Other

This heading covers:

(A) Textile fabrics impregnated, coated, covered or laminated with rubber, including dipped fabrics (other than those of heading 59.02), of a weight:

(1) not exceeding 1,500 g/m², irrespective of the proportions of textile and rubber; or
(2) if exceeding 1,500 g/m², containing more than 50 % by weight of textile material.

These rubberised fabrics are used principally for the manufacture of waterproof apparel, special radiation protection garments, pneumatic articles, camping equipment, sanitary goods, etc.

Certain upholstery fabrics, lightly coated on one side with rubber latex, are not necessarily waterproof but nevertheless remain in this heading.

These fabrics should not be confused with fabrics assembled in layers with rubber adhesives, such as those used for coachwork or for footwear. A cross-section of these latter fabrics shows no thickness of rubber and they normally fall in Chapters 50 to 55.

(B) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04.

(C) Weftless fabrics composed of parallel textile yarns agglomerated by gumming or calendering with rubber, irrespective of their weight per square metre. These products are used for the manufacture of tyres, rubber tubes, transmission or conveyor belts or belting, etc.

(D) Adhesive tape, including electrical insulating tape, in which the backing is of textile fabric, whether or not previously rubberised, and the adhesive of rubber.

The heading excludes:

(a) Adhesive tapes impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (heading 30.05).

(b) Rubberised fabrics of the kind described in paragraph (A) (2) above but containing not more than 50 % by weight of textile material (heading 40.05 or 40.08).

(c) Plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (heading 40.08). As regards criteria for distinguishing between these products and similar products of heading 59.06, see Item (A) of the Explanatory Note to heading 40.08.
(d) Conveyor or transmission belts and belting, generally consisting of a carcass composed of several plies of textile fabric (whether or not rubberised) covered with vulcanised rubber (heading 40.10).

(e) Carpets, linoleum and other floor coverings backed with rubber to ensure greater flexibility and adhesion to the floor (Chapter 57 or heading 59.04 as the case may be).

(f) Quilted textile products of heading 58.11.

(g) Textile fabrics (whether or not felt-lined) consisting of several layers of fabric assembled with rubber and vulcanised under pressure, of the kind used for the manufacture of card clothing, printing blankets or other similar articles of a kind used for technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams), of heading 59.11.

(h) Rubberised fabrics made up as described in Part (II) of the General Explanatory Note to Section XI (generally Chapters 61 to 63).
From the structural point of view, the air conditioning machines of this heading must therefore incorporate, in addition to the motor-driven fan or blower for circulating the air, **at least** the following elements:

- An air heating device (operated by hot water, steam or hot air tubes or by electric resistances, etc.) **and** an air humidifier (generally consisting of a water spray) or an air dehumidifier;

- **Or** A cold water coil or a refrigerator unit evaporator (either of which changes both the temperature and, by condensation, the humidity of the air);

- **Or** Some other type of cooling element with a separate device for changing the humidity of the air.

In certain cases, the dehumidifier makes use of the hygroscopic properties of absorbent materials.

This heading covers, *inter alia*, reversible heat pumps designed, through a single system fitted with a valve for reversal of the cooling/heat cycle, to perform the dual function of heating and cooling premises. In the cooling cycle, the reversing valve directs the flow of hot, high pressure vapour to the outdoor coil where the heat released during condensation is fanned into the outdoor air and then compressed refrigerant flows into an indoor coil where it vaporizes and absorbs heat and cools the air that is driven around the premises by a fan. In the heating cycle, the shifting of the valve for reversal of the cooling/heat cycle causes the refrigerant flow to reverse so that the heat is released inside the premises.

Air conditioning machines may be supplied with their means of heating or cooling from an external source. They are usually fitted with air cleaners consisting of one or more layers of filtering material, often impregnated with oil (textile material, glass wool, steel or copper wool, expanded metal, etc.) through which the air is passed to remove suspended dust, etc. They may also be provided with devices for adjusting or automatically controlling the temperature and humidity of the air.

This heading also covers apparatus which, although not fitted with a device for separately regulating the humidity of the air, change the humidity by condensation. Examples of such apparatus are the above-mentioned self-contained units and split-systems which utilize a separate evaporator for each area to be air conditioned (e.g., each room), and also apparatus for cold stores consisting of a combined cooling evaporator and motorized blower. Also included are units for heating/cooling a closed chamber (lorry, trailer or container), consisting of a compressor, a condenser and a motor in a housing mounted on the outside of the goods compartment and of a ventilator and an evaporator within the container.

However, the heading **excludes** refrigeration units designed to maintain a fixed temperature well below 0° C in a closed chamber (e.g., lorry, trailer or container), and fitted with a heating system to raise the temperature in the chamber, within certain limits, when the outside temperature is very low. Such equipment is classifiable in heading 84.18 as refrigerating or freezing equipment, the heating function being subsidiary to the equipment’s essential function, which is to keep perishable products cool during transportation.
PARTS

In accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

Other parts for air-conditioning machines, whether or not designed for building into a self-contained unit, are to be classified in accordance with the provisions of Note 2 (a) to Section XVI (headings 84.14, 84.18, 84.19, 84.21, 84.79, etc.) or, if Note 2 (a) is not applicable, in accordance with Note 2 (b) or 2 (c) to Section XVI, depending on whether or not they are identifiable as suitable for use solely or principally with the air-conditioning machines of which they are parts.

The heading excludes:

(a) Air heaters and hot air distributors of heading 73.22 which can also distribute fresh or conditioned air.

(b) Non-reversible heat pumps of heading 84.18 and chillers for air conditioning machines (heading 84.18).

(c) Apparatus which, although incorporating a motor-driven fan, has the sole function of changing either the temperature or humidity of the air (headings 84.79, 85.16, etc.).

Subheading Explanatory Notes.

Subheading 8415.10

This subheading covers air conditioning machines of window or wall types, self-contained or “split-system”.

The self-contained type air conditioners are in the form of single units encompassing all the required elements and being self-contained.

The “split-system” type air conditioners are ductless and utilize a separate evaporator for each area to be air conditioned (e.g., each room). The indoor heat exchanger unit may be mounted in various locations, for example, in a wall or window, or on a ceiling.

However, this subheading excludes ducted central air conditioning systems which utilize ducts to carry refrigerated air from an evaporator to several areas to be cooled.

Subheading 8415.20

This subheading covers equipment which is intended mainly for passenger motor vehicles of all kinds, but which may also be fitted in other kinds of motor vehicles, for air conditioning the cabs or compartments in which persons are accommodated.

Subheading 8415.90

This subheading includes both indoor and outdoor units for split-system air conditioning machines of subheading 8415.10 when presented separately. The units are designed to be connected by electrical wiring and copper tubing through which refrigerant passes between the indoor and outdoor units.
84.35 - Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.

8435.10 - Machinery

8435.90 - Parts

The heading covers both agricultural and industrial type machines used for making wine, cider, perry, fruit juices or similar beverages whether or not fermented. This heading also includes machines for commercial use, of a type used in restaurants or similar establishments.

The heading includes, inter alia:

(A) Juice extracting machines, hand or power operated, for juices not intended for fermentation (e.g., juices of citrus fruit, peaches, apricots, pineapples, berries or tomatoes).

(B) Apple or pear crushers, hand or power operated. They consist of a hopper which feeds fruit to the grating mechanism or crushing cylinders.

(C) Mechanical or hydraulic cider presses, including “mobile” presses mounted on wheeled trolleys.

(D) Grape pressing or crushing machines, e.g.:

   (1) Grape crushing machines. These usually consist of two grooved cylinders, or of a single cylinder fitted with beaters, which extract the juice from the grapes without crushing the seeds or stems. The heading includes pulping machines incorporating a pump to feed the resultant juices into the fermenting vats.

   (2) Machines for separating the juice (must) from the stems of the freshly pressed grapes. These generally consist of a perforated container fitted with revolving beaters. Some models combine the operations of pressing and stemming.

   (3) Presses used to extract the juice remaining in the crushed and strained grape pulp, or from the fermenting vat residues. There are two main types:

      (i) Discontinuous mechanical or hydraulic presses in which the press head crushes the pulp in an interchangeable lattice-work cage (the “claie”) supported in a container to collect the juice. The heading includes hydraulic portal presses designed so that a succession of containers (“maies”), usually mounted on trolleys, can be filled with juice.

      (ii) Continuous presses in which an endless screw mechanism feeds the grapes into the machine and presses them.
(E) **Crumbling or disintegrating machines** fitted with toothed cylinders or revolving blades which break up cakes of compressed marc before further pressing.

Machines used for the processing of juice, must, wine, cider and perry are excluded, for example:

(a) Coolers, sterilisers, pasteurisers and concentrating apparatus (**heading 84.19**).

(b) Centrifuges, filter presses and other filtering or clarifying machinery or plant (**heading 84.21**). (Simple filter funnels are, however, classified according to the constituent material.)

### PARTS

**Subject** to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the goods of this heading are also classified here, e.g., :

Crushing cylinders for juice extractors; toothed cylinders and graters for apple crushers; cylinders for grape pressing or stemming machines; special pulp containers (“claies”) and press base plate juice collectors (“maies”) for wine presses; screw heads, pressing plates and frames for wine presses, etc.; toothed cylinders and blades for marc crumbling machines, etc.

* * *

The heading also excludes:

(a) Fruit juice extractors of the types falling in **heading 44.19, 82.10 or 85.09**.

(b) Wine, fruit juice, cider, etc., pumps, even if specialized (**heading 84.13**).

(c) Centrifuges for separating the wine from the marc (**heading 84.21**).

(d) Bottling, corking or other machinery falling in **heading 84.22**, including steam jet appliances for cleaning barrels, etc.

(e) Conveyors for fruit (**heading 84.26 or 84.28**).

(f) Fruit peeling, paring or stoning machines (**heading 84.38**).
84.38 - Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.

8438.10 - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products

8438.20 - Machinery for the manufacture of confectionery, cocoa or chocolate

8438.30 - Machinery for sugar manufacture

8438.40 - Brewery machinery

8438.50 - Machinery for the preparation of meat or poultry

8438.60 - Machinery for the preparation of fruits, nuts or vegetables

8438.80 - Other machinery

8438.90 - Parts

This heading covers machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink (whether for immediate consumption or preserving, and whether for human or animal consumption), but not including machinery for the extraction or preparation of animal or fixed vegetable fats or oils (heading 84.79). This heading also includes machines for industrial or commercial use, of a type used in restaurants or similar establishments.

It should, however, be noted that in practice the heading excludes many machines used for these purposes, e.g.,:

(a) Domestic appliances (e.g., meat mincing machines and bread cutting machines) falling in heading 82.10 or 85.09.

(b) Industrial or laboratory ovens (heading 84.17 or 85.14).

(c) Cooking, roasting, steaming, etc., machinery and plant (heading 84.19).

(d) Centrifuges and filters (heading 84.21).

(e) Bottling, canning, packing, etc., machinery (heading 84.22).

(f) Machinery for the milling industry (heading 84.37).
(I) **BAKERY MACHINERY**

Such machinery is used for the manufacture of bread, biscuits, pastries, cakes, etc. It includes:

1. **Dough or pastry mixers.** These consist essentially of rotating or stationary receptacles equipped with fixed or moving arms or blades for kneading the dough. Certain high speed mixers are often fitted with water-cooled jackets.

2. **Dough-dividing machines** consist of receptacles in which the dough, delivered through a hopper, is divided mechanically into portions of equal size. These machines sometimes incorporate devices for weighing or rolling the dough.

3. **Moulding machines** for forming the portions of divided dough to the required shapes ready for baking.

4. **Slicing machines** for bread, cake, etc.

5. **Machines designed for “crumbling” dry bread.**

6. **Cutting, shaping, sawing or filling machines** for biscuits, cakes, etc.

7. **Cake depositing machines** designed to deliver given quantities of cake batter into cake shapes.

The heading excludes:

(a) Bakery ovens (heading 84.17 or 85.14).

(b) Pastry rolling machines of heading 84.20.

(II) **MACHINERY FOR THE MANUFACTURE OF MACARONI, SPAGHETTI, OR SIMILAR PRODUCTS**

This group includes:

1. **Mixing machines** for preparing macaroni paste.

2. **Machines for cutting or stamping out** special shapes from the rolled pastry in sheet form. These machines often incorporate devices for rolling the pastry.

3. **Continuous extruding presses** for macaroni, spaghetti, etc. Letters, figures and other special shapes can be produced with extruding machines equipped with suitably shaped dies; the dough is then cut off to the desired thickness by a revolving knife fitted on the outside of the dieplate.

4. **Machines for filling ravioli, etc.**

5. **Machines for twisting** macaroni, vermicelli, etc., in hanks, etc.

The heading excludes:

(a) Macaroni pre-drying or drying machines (heading 84.19).

(b) Machines for rolling macaroni dough, pastry, etc., into sheet form (heading 84.20).
84.73 - Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.69 to 84.72.

8473.10 - Parts and accessories of the machines of heading 84.69
  - Parts and accessories of the machines of heading 84.70:
    8473.21 - - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29
    8473.29 - - Other
  8473.30 - Parts and accessories of the machines of heading 84.71
  8473.40 - Parts and accessories of the machines of heading 84.72
  8473.50 - Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), this heading covers parts and accessories suitable for use solely or principally with the machines of headings 84.69 to 84.72.

The accessories covered by this heading are interchangeable parts or devices designed to adapt a machine for a particular operation, or to perform a particular service relative to the main function of the machine, or to increase its range of operations.

The heading includes:

1. Form feed devices for the continuous feeding of stationery into typewriters, accounting machines, etc.
2. Automatic spacing devices for typewriters, accounting machines, etc.
3. Listing devices for attachment to addressing machines.
4. Auxiliary printing devices for tabulating machines.
5. Copy holders for attachment to typewriters.
6. Metal address plates, whether or not cut or embossed, identifiable as for use in addressing machines.
7. Calculating devices for incorporation in typewriters, accounting machines, calculating machines, etc.
8. Diskettes for cleaning disk drives in ADP machines, etc.
9. Electronic memory modules (e.g., SIMMs (Single In-line Memory Modules) and DIMMs (Dual In-line Memory Modules)) suitable for use solely or principally with automatic data processing machines, not consisting of discrete components as required by Note 8 (b) (ii) to Chapter 85, and not having an individual function.
But the heading **excludes** covers, carrying cases and felt pads; these are classified in their appropriate headings. It also **excludes** articles of furniture (e.g., cupboards and tables) whether or not specially designed for office use (**heading 94.03**). However, stands for machines of **headings 84.69 to 84.72** not normally usable except with the machines in question, remain in this heading.

The heading also **excludes**:

(a) Spools or similar supports, suitable for use with machines of a kind falling in **heading 84.69**, **84.70**, **84.71** or **84.72** (classified according to their constituent material, for example, in **heading 39.23** or **Section XV**).

(b) Mouse pads (classified according to their constituent material).

(c) Duplicator stencils of paper (**heading 48.16**) or of other materials (classified according to constituent material).

(d) Printed statistical cards (**heading 48.23**).

(e) Magnetic disc packs and other media prepared for magnetic recording (**heading 85.23**).

(f) Electronic integrated circuits (**heading 85.42**).

(g) Revolution counters (e.g., for attachment to typewriters to check speed) (**heading 90.29**).

(h) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in **heading 96.12** if inked or otherwise prepared for giving impressions).
(5) Slicers of all kinds (e.g., for meat, sausages, bacon, cheese, bread, fruit or vegetables).

(6) Knife sharpeners and cleaners.

(7) Electric tooth brushes.

(8) Air humidifiers and dehumidifiers.

EQUIPMENT PRESENTED WITH THE APPLIANCES OF THIS HEADING

Many of the appliances listed above may be presented with interchangeable parts or auxiliary devices to make them suitable for various purposes. For example, food mixers which can be used for cutting, grinding, whipping, mincing, etc.; slicers with honing and sharpening devices; floor scrubbers with a polishing brush set; scrubbers with a soap feeder and suction device for removing dirty water or soap suds. Such an appliance is classified here together with the parts and accessories presented with it, provided they are of a kind and number commonly used with the appliance. The weight of the extra interchangeable parts or detachable auxiliary devices is to be ignored in determining whether the appliance falls in the heading under the terms of paragraph (B) above.

The appliances of this heading may be mounted on runners, castors or similar devices to facilitate use.

PARTS

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the appliances of this heading are also classified here.

* * *

The heading does not cover:

(a) Fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14).

(b) Refrigerators (heading 84.18).

(c) Roller or other ironing machines (heading 84.20 or 84.51).

(d) Centrifugal clothes-dryers (heading 84.21) and household washing machines (heading 84.50).

(e) Dish washing machines (heading 84.22).

(f) Grass mowers (heading 84.33).

(g) Dairy type butter churns (heading 84.34).
(h) Fruit or vegetable juice extractors, food grinders and mixers, or the like, for industrial or commercial use, of the type used in restaurants or similar establishments (heading 84.35 or 84.38, respectively).

(ij) Appliances for cleaning carpets in situ by injecting a liquid cleaning solution into the carpet, the solution then being extracted by suction, designed for use in establishments (other than domestic premises) such as hotels, motels, hospitals, offices, restaurants and schools (heading 84.51).

(k) Sewing machines (heading 84.52).

(l) Hair-removing appliances (heading 85.10).

(m) Electro-thermic domestic appliances (heading 85.16).

(n) Massage appliances (heading 90.19).
Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children’s bicycles. Other children’s cycles fall in heading 95.03.

GENERAL

This Chapter covers the following vehicles, with the exception of certain mobile machines of Section XVI (see the Explanatory Notes to headings 87.01, 87.05 and 87.16):

1) Tractors (heading 87.01).

2) Motor vehicles designed for the transport of persons (heading 87.02 or 87.03) or goods (heading 87.04) or for special purposes (heading 87.05).

3) Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, and tractors of the type used on railway station platforms (heading 87.09).

4) Armoured fighting vehicles, motorised (heading 87.10).

5) Motorcycles and side-cars; cycles and carriages for disabled persons, whether or not motorised (headings 87.11 to 87.13).

6) Baby carriages (heading 87.15).

7) Trailers and semi-trailers, and other vehicles, not mechanically propelled, i.e., vehicles for towing by another vehicle, pushing or pulling by hand or drawing by animals (heading 87.16).

The Chapter also covers air-cushion vehicles designed to travel over land or over both land and certain tracts of water (swamps, etc.) (see Note 5 to Section XVII).

The classification of a motor vehicle is not affected by operations which are carried out after assembling all parts into a complete motor vehicle, such as: vehicle identification number fixation, brake system charging and bleeding air from brakes, charging of the steering booster system (power steering) and cooling and conditioning systems, headlights regulation, wheel geometry regulation (alignment) and regulation of brakes. This includes classification by the application of General Interpretative Rule 2 (a).
An incomplete or unfinished vehicle, whether or not assembled, is classified as the corresponding complete or finished vehicle provided it has the essential character of the latter (see General Interpretative Rule 2 (a)), as for example:

(A) A motor vehicle, not yet fitted with the wheels or tyres and battery.

(B) A motor vehicle not equipped with its engine or with its interior fittings.

(C) A bicycle without saddle and tyres.

This Chapter also covers parts and accessories which are identifiable as being suitable for use solely or principally with the vehicles included therein, subject to the provisions of the Notes to Section XVII (see the General Explanatory Note to the Section).

*     *

It should be noted that amphibious motor vehicles are classified as motor vehicles of this Chapter. But aircraft specially constructed so that they can also be used as road vehicles remain classified as aircraft (heading 88.02).

The Chapter also excludes:

(a) Vehicles and parts thereof, cross-sectioned, designed for demonstrational purposes, unsuitable for other uses (heading 90.23).

(b) Wheeled toys designed to be ridden by children, and children’s cycles (other than children’s bicycles) (heading 95.03).

(c) Winter sports equipment such as bobsleighs, toboggans and the like (heading 95.06).

(d) Vehicles used on roundabouts or in other fairground amusements (heading 95.08).
87.02 - Motor vehicles for the transport of ten or more persons, including the driver.

8702.10 - With compression-ignition internal combustion piston engine (diesel or semi-diesel)

8702.90 - Other

This heading covers all motor vehicles designed for the transport of ten persons or more (including the driver).

The heading includes motor buses and coaches; trolleybuses (obtaining current from overhead wires); and “gyrobuses” which operate on the principle that kinetic energy can be stored in a high-speed flywheel and used to drive an electric generator which supplies current to a motor.

This heading also includes motor coaches convertible into rail-cars by changing the wheels and locking the steering, the motor remaining unchanged.
87.03 - Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.

8703.10 - Vehicles specially designed for travelling on snow; golf cars and similar vehicles

- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:

8703.21 - - Of a cylinder capacity not exceeding 1,000 cc
8703.22 - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
8703.23 - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc
8703.24 - - Of a cylinder capacity exceeding 3,000 cc

- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):

8703.31 - - Of a cylinder capacity not exceeding 1,500 cc
8703.32 - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc
8703.33 - - Of a cylinder capacity exceeding 2,500 cc
8703.90 - Other

This heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, etc.).

The heading also covers lightweight three-wheeled vehicles such as:

- those fitted with motorcycle engine and wheels, etc. which, by virtue of their mechanical structure, possess the characteristics of conventional motor cars, that is motor car type steering system or both reverse gear and differential;

- those mounted on a T-shaped chassis, whose two rear wheels are independently driven by separate battery-powered electric motors. These vehicles are normally operated by means of a single central control stick with which the driver can start, accelerate, brake, stop and reverse the vehicle, as well as steer it to the right or to the left by applying a differential torque to the drive wheels or by turning the front wheel.

Three-wheeled vehicles of the above-described character are classified under heading 87.04 if they are designed for the transport of goods.

The vehicles of this heading may be of the wheeled or track-laying type.

The heading also includes:

(1) Motor cars (e.g., limousines, taxis, sports cars and racing cars).

(2) Specialised transport vehicles such as ambulances, prison vans and hearses.

(3) Motor-homes (campers, etc.), vehicles for the transport of persons, specially equipped for habitation (with sleeping, cooking, toilet facilities, etc.).
(4) **Vehicles specially designed for travelling on snow** (e.g., snowmobiles).

(5) **Golf cars and similar vehicles.**

(6) **Four-wheeled motor vehicles** with tube chassis, having a motor-car type steering system (e.g., a steering system based on the Ackerman principle).

For the purposes of this heading, the expression “station wagons” means vehicles with a maximum seating capacity of nine persons (including the driver), the interior of which may be used, without structural alteration, for the transport of both persons and goods.

The classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are principally designed for the transport of persons rather than for the transport of goods (heading 87.04). These features are especially helpful in determining the classification of motor vehicles which generally have a gross vehicle weight rating of less than 5 tonnes and which have a single enclosed interior space comprising an area for the driver and passengers and another area that may be used for the transport of both persons and goods. Included in this category of motor vehicles are those commonly known as “multipurpose” vehicles (e.g., van-type vehicles, sports utility vehicles, certain pick-up type vehicles). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading:

(a) Presence of permanent seats with safety equipment (e.g., safety seat belts or anchor points and fittings for installing safety seat belts) for each person or the presence of permanent anchor points and fittings for installing seats and safety equipment in the rear area behind the area for the driver and front passengers; such seats may be fixed, fold-away, removable from anchor points or collapsible;

(b) Presence of rear windows along the two side panels;

(c) Presence of sliding, swing-out or lift-up door or doors, with windows, on the side panels or in the rear;

(d) Absence of a permanent panel or barrier between the area for the driver and front passengers and the rear area that may be used for the transport of both persons and goods;

(e) Presence of comfort features and interior finish and fittings throughout the vehicle interior that are associated with the passenger areas of vehicles (e.g., floor carpeting, ventilation, interior lighting, ashtrays).

Vehicles specialised for use in fairgrounds, e.g., “dodge’em” cars are classified in heading 95.08.
87.04 - Motor vehicles for the transport of goods (+).

8704.10 - Dumpers designed for off-highway use

- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):

8704.21 - g.v.w. not exceeding 5 tonnes
8704.22 - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes
8704.23 - g.v.w. exceeding 20 tonnes

- Other, with spark-ignition internal combustion piston engine:

8704.31 - g.v.w. not exceeding 5 tonnes
8704.32 - g.v.w. exceeding 5 tonnes
8704.90 - Other

This heading covers in particular:

Ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans; lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc.); tankers (whether or not fitted with pumps); refrigerated or insulated lorries (trucks); multi-floored lorries (trucks) for the transport of acid in carboys, cylinders of butane, etc.; dropframe heavy-duty lorries (trucks) with loading ramps for the transport of tanks, lifting or excavating machinery, electrical transformers, etc.; lorries (trucks) specially constructed for the transport of fresh concrete, other than concrete-mixer lorries (trucks) of heading 87.05; refuse collectors whether or not fitted with loading, compressing, damping, etc., devices.

The heading also covers lightweight three-wheeled vehicles, such as:

- those fitted with motorcycle engine and wheels, etc. which, by virtue of their mechanical structure, possess the characteristics of conventional motor cars, that is motor car type steering system or both reverse gear and differential;

- those mounted on a T-shaped chassis, whose two rear wheels are independently driven by separate battery-powered electric motors. These vehicles are normally operated by means of a single central control stick with which the driver can start, accelerate, brake, stop and reverse the vehicle, as well as steer it to the right or to the left by applying a differential torque to the drive wheels or by turning the front wheel.

Three-wheeled vehicles of the above-described character are classified in heading 87.03 if they are designed for the transport of persons.
The classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are designed for the transport of goods rather than for the transport of persons (heading 87.03). These features are especially helpful in determining the classification of motor vehicles, generally vehicles having a gross vehicle weight rating of less than 5 tonnes, which have either a separate closed rear area or an open rear platform normally used for the transport of goods, but may have rear bench-type seats that are without safety seat belts, anchor points or passenger amenities and that fold flat against the sides to permit full use of the rear platform for the transport of goods. Included in this category of motor vehicles are those commonly known as “multipurpose” vehicles (e.g., van-type vehicles, pick-up type vehicles and certain sports utility vehicles). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading:

(a) Presence of bench-type seats without safety equipment (e.g., safety seat belts or anchor points and fittings for installing safety seat belts) or passenger amenities in the rear area behind the area for the driver and front passengers. Such seats are normally fold-away or collapsible to allow full use of the rear floor (van-type vehicles) or a separate platform (pick-up vehicles) for the transport of goods;

(b) Presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles);

(c) Absence of rear windows along the two side panels; presence of sliding, swing-out or lift-up door or doors, without windows, on the side panels or in the rear for loading and unloading goods (van-type vehicles);

(d) Presence of a permanent panel or barrier between the area for the driver and front passengers and the rear area;

(e) Absence of comfort features and interior finish and fittings in the cargo bed area which are associated with the passenger areas of vehicles (e.g., floor carpeting, ventilation, interior lighting, ashtrays).

This heading also covers:

1. Dumpers, sturdily built vehicles with a tipping or bottom opening body, designed for the transport of excavated or other materials. These vehicles, which may have a rigid or articulated chassis, are generally fitted with off-the-road wheels and can work over soft ground. Both heavy and light dumpers are included in this group; the latter are sometimes characterised by a two-way seat, two seats facing in opposite directions or by two steering wheels, to enable the vehicles to be steered with the driver facing the body for unloading.

2. Shuttle cars. These vehicles are used in mines to transport coal or ore from the hewing machinery to the conveyor belts. They are heavy, underslung vehicles, equipped with tyres and fitted with internal combustion piston engines or electric motors; they unload automatically by means of a conveyor belt which forms the floor of the vehicle.

3. Self-loading vehicles equipped with winches, elevating devices, etc., but designed essentially for transport purposes.

4. Road-rail lorries (trucks) specially equipped to travel both by road and rail. These vehicles, the road-wheels of which rest on the railway track, are fitted at the front and rear with a bogie-type device which can be raised by means of a jack to allow the vehicle to travel by road.

Motor vehicle chassis, fitted with an engine and cab, are also classified here.
The heading also excludes:

(a) Straddle carriers used in factories, warehouses, dock areas or airports, etc., for the handling of long loads or containers (heading 84.26).

(b) Loader-transporters used in mines (heading 84.29).

(c) Motorcycles, motor-scooters or motorized cycles equipped for the transport of goods, such as delivery motorcycles, tricycles, etc., which do not have the characteristics of three-wheeled vehicles of this heading (heading 87.11).

Subheading Explanatory Notes.

Subheading 8704.10

These dumpers can generally be distinguished from other vehicles for the transport of goods (in particular, tipping lorries (trucks)) by the following characteristics:

- the dumper body is made of very strong steel sheets; its front part is extended over the driver’s cab to protect the cab; the whole or part of the floor slopes upwards towards the rear;
- in some cases the driver’s cab is half-width only;
- lack of axle suspension;
- high braking capacity;
- limited speed and area of operation;
- special earth-moving tyres;
- because of their sturdy construction the tare weight/payload ratio does not exceed 1 : 1.6;
- the body may be heated by exhaust gases to prevent materials from sticking or freezing.

It should be noted, however, that certain dumpers are specially designed for working in mines or tunnels, for example, those with a bottom-opening body. These have some of the characteristics mentioned above, but do not have a cab or an extended protective front part of the body.

Subheadings 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32

The g.v.w. (gross vehicle weight) is the road weight specified by the manufacturer as being the maximum design weight capacity of the vehicle. This weight is the combined weight of the vehicle, the maximum specified load, the driver and a tank full of fuel.
87.11 - Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.

8711.10 - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc
8711.20 - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc
8711.30 - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc
8711.40 - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc
8711.50 - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc
8711.90 - Other

This heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons.

In addition to motorcycles of the conventional type, the heading includes motor-scooters, characterised by their small wheels and by a horizontal platform which joins the front and rear portions of the vehicle; mopeds, equipped with both a built-in engine and a pedal system; and cycles fitted with an auxiliary motor.

This heading also covers two-wheeled, electrically-powered transportation devices, designed for carrying a single person, for use within low speed areas such as pavements (sidewalks), paths, and bicycle lanes. Their technology allows the rider to stand upright while a system composed of gyroscope sensors and multiple onboard microprocessors maintains both the device’s and rider’s balance on two independent, non-tandem wheels.

Motorcycles may be equipped to protect the driver against the weather or be fitted with a side-car.

Three-wheeled vehicles (e.g., the “delivery tricycle” type) are also classified here provided they do not have the characteristics of motor vehicles of heading 87.03 or heading 87.04 (see the Explanatory Notes to headings 87.03 and 87.04).

The heading further covers side-cars of all kinds, a type of vehicle which is designed for the transport of passengers or goods, and which cannot be used independently. They are equipped with a wheel on one side, the other side bearing fittings enabling the side-car to be attached to, and to travel alongside, a cycle or motorcycle.

The heading excludes:

(a) Four-wheeled motor vehicles, for the transport of persons, with tube chassis, having a motor-car type steering system (e.g., a steering system based on the Ackerman principle) (heading 87.03).
(b) Trailers designed for attachment to a cycle or motorcycle (heading 87.16).
87.12 - Bicycles and other cycles (including delivery tricycles), not motorised.

This heading covers non-motorised cycles, i.e., pedal-operated vehicles equipped with one or more wheels (e.g., bicycles (including those for children), tricycles and quadricycles).

The heading includes, in addition to cycles of conventional design, various specialised types such as the following:

1. Delivery tricycles, usually in the form of an articulated unit incorporating a container (sometimes insulated) which is constructed over the two leading wheels.

2. Tandem bicycles.

3. Monocycles (unicycles) and bicycles specially designed for music-hall artists and characterised by their light weight, fixed wheel, etc.

4. Bicycles specially constructed for the disabled (e.g., with a special attachment so that the bicycle can be pedalled with one foot).

5. Bicycles equipped with a wheeled balancing-support fitted to a hub of the rear-wheel.

6. Racing bicycles.

7. Quadricycles, equipped with several seats and several sets of pedals, the whole being enclosed within a lightweight structure.

8. Pedal-driven bicycle-like scooters designed to be ridden by children, youngsters and adults, with bicycle-type adjustable steering column and handle-bar, inflatable wheels, frame and hand brakes, equipped with a single pedal attached to a chain and sprocket system.

The cycles of this heading equipped with side-cars remain classified here, but side-cars presented separately are excluded (heading 87.11).

The heading also excludes:

(a) Cycles fitted with an auxiliary motor (heading 87.11).

(b) Children’s cycles (other than children’s bicycles) (heading 95.03).

(c) Special cycles suitable only for fairground use (heading 95.08).