

**87.04****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.

**87.04**

Motor vehicle chassis, fitted with an engine and cab, are also classified here.

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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**).

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**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.