



MAURITIUS REVENUE AUTHORITY  
CUSTOMS DEPARTMENT  
TARIFF UNIT

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**Ref: INT 08/08**

**Item: Mini Vehicle**

**Facts:**

- Construction material: body of high density polyethylene on tube-type chassis
- One or two seats
- Maximum payload: about 200 kg
- Maximum speed : 20 km/h approximately
- Mechanism:
  - A four stroke reciprocating piston engine for mechanical propulsion
  - A continuously variable transmission .
  - Incorporate a break for the rear axle or
  - A hydraulic disc brake
  - A chain rear drive on one or both rear wheels.
- Use:
  - Used by children to have fun while learning the highway code and acquiring driving skills
  - Used under supervision at places specially designed for road traffic exercises

**Classification:**

Heading **95.03** (subheading: **9503.00**)

**Rationale:** Application of GIRs 1 and 6

**Photo:**



*Source: WCO/Tariff Unit*