



MAURITIUS REVENUE AUTHORITY
CUSTOMS DEPARTMENT

TARIFF UNIT

Customs Department, IKS Building, Port Louis

Tel. No: 2020500; Fax Nos: (230) 216 8744, Email : customs@mra.mu

Ref: CG 03.10 (March)

Item: Motor vehicles classifiable in headings 87.03 or 87.04

Description of goods & Classification Issue

The classification of certain motor vehicles in heading **(87.03)** is determined by certain features (described below) which indicate that the vehicles **are principally designed for the transport of persons rather than for the transport of goods (heading 87.04).**

The following features are indicative of the design characteristics generally applicable to the vehicles which fall in the heading 87.03 :

(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).**

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).

Rationale:

Application of GIR 1 and GIR 6 of the Harmonised Commodity Description and Coding System.