

REF: INT 05 /11

**Item: Multipurpose four-wheeled utility vehicle (gasoline engine)**

**Commodity:**

Multipurpose four-wheeled utility motor vehicle (also known as carryall vehicle, shuttle cargo and cargo flat bed complete) that features a front seat and an open rear cargo area. It is powered by a **gasoline engine** with a top speed of 21 kilometers per hour and load capacity of 545 kilograms (including operator, passenger, accessories and cargo).

The vehicle is 2.8 metres in length and 1.26 metres in width with turning clearance diameter of 6.7 metres.

This vehicle is used for all kinds of jobs including turf care jobs.

**Photo:**



**Classification:**

The above vehicle is classifiable in sub heading 8704.3121 when new.

**Rationale:**

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