



MAURITIUS REVENUE AUTHORITY

**CUSTOMS DEPARTMENT**

**CLASSIFICATION OF VAN-TYPE MOTOR VEHICLES WITH ANCHOR POINTS**

The HS Classification of certain van-type motor vehicles 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.

The **presence of permanent anchor points** for installing seats, in the floor of the cargo area (the rear area behind the area for the driver and front passengers) of a van-type motor vehicle, is indicative of the design characteristics applicable to such vehicle for classification in Heading 87.03.

Please feel free to contact the Tariff Unit (Tel: 206 3420/70; Fax: 240 1032) for any additional information.

10<sup>th</sup> April 2007

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