

Issue: Classification of Water Trucks Used for Sprinkling Water on Road Construction Areas

Item at issue: *Sinotruk Howo Water Truck (Model: ZZ5257GSS4620)*, used for Sprinkling Water on Road Construction Areas



Possible classification: Headings **87.04** or **87.05**

Description of goods:

The product is a motor vehicle on which a metal tank is mounted, intended to be used in the compacting process of road construction.

For this purpose, the tank is filled with water and, with this water, the part of the road to be compacted is watered.

The tank has a volume of 20 cubic meters and can be filled with water through the top cover (located at the top of the tank) or the inlet tap (located on the right side of the vehicle). Water is discharged from the tank either by gravity or by a pump that is installed in the lower part of the vehicle, under the tank. The pump is driven by the internal combustion engine mounted on the vehicle.

The following outputs are fitted for the water outlet:

1. at the front of the vehicle, a pipe is fitted under and parallel to the bumper. Water can be discharged through both edges of the pipe;

2. at the rear of the vehicle, behind the tank, there is a branch of pipes for discharging water, with seven outlets arranged at different heights. The seventh outlet is like a "water cannon"; and
3. on the right side of the vehicle, next to the water inlet tap, there is an outlet tap for discharging water from the tank.

The vehicle is powered only by a compression-ignition internal combustion piston engine (diesel engine). The engine has a cylinder displacement of 9726 cm³. The gross vehicle weight is 25,000 kg.

Matters under consideration:

- Heading 87.04 as "*motor vehicles for the transport of goods*", on the basis that the truck transport water from one place to another;
- Heading 87.05 as "*special purpose motor vehicles, other than those principally designed for the transport of persons or goods, ...*".

Basis of ruling

The two headings 87.04 and 87.05 merit consideration for the classification of the water trucks since "***they are equipped with a pipe system for sprinkling water on road construction areas***".

The motor vehicle is a water sprinkler truck equipped with a water tank, a pump and a pipe system with multiple water outlets on the front, rear and side of the vehicle.

In view of the fact that the truck is fitted with special equipment to sprinkle water on road construction areas to suppress dust and/or ensure that the rock or soil being worked by other machinery is at the required moisture content, it is considered that the primary function is not simply to transport water, but to sprinkle water on road construction areas.

Heading 87.05 provides for "*Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units*".

The first paragraph of the **Explanatory Note to heading 87.05 (page XVII-8705-1)** states that "*This heading covers a range of motor vehicles, specially constructed or adapted, equipped with various devices that enable them to perform certain non-transport functions, i.e., the primary purpose of a vehicle of this heading is not the transport of persons or goods.*"

Further, **Item (4)** on the same page specifies that "*Lorries (trucks) used for cleansing streets, gutters, airfield runways, etc., (e.g., sweepers, sprinklers, sprinkler-sweepers and cesspool emptiers)*" are included in this heading.

Accordingly, the truck is classified in heading **87.05**, as special purpose motor vehicles (more specifically in subheading **8705.90**), by application of GIRs 1 and 6.

(Source: WCO members' website - Doc Ref: L 10509)