



WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES

Established in 1952 as the Customs Co-operation Council  
Créée en 1952 sous le nom de Conseil de coopération douanière

HARMONIZED SYSTEM  
COMMITTEE

NC0058E1

-  
23rd Session

O. Eng.

-  
H9-3

Brussels, 19 April 1999.

CLASSIFICATION OF VEHICLES WITH REMOVABLE SEATS OR BENCHES

(Item IX.25 on Agenda)

Reference documents :

42.456 HSC/22  
42.750, Annexes G/9 and G/33 (HSC/22 – Report)

I. BACKGROUND

1. At its 22<sup>nd</sup> Session, the Committee continued its examination of the classification of “pick-up” vehicles.
2. The vehicle at issue was the “Toyota Hilux Surf 4WD”, a double cab “pick-up” vehicle having a cab equipped for the driver and four passengers and a separate loading platform, with a bench fixed on a PVC board placed on the loading platform but without permanently being affixed thereto.
3. The Committee decided, by 29 votes to 2, to classify the vehicle at issue in heading 87.04 (subheading 8704.21), on the basis of its design, its interior finish and the weight criterion (i.e., the relation between the weight of the passengers and that of the cargo).
4. The bench with board was classified in heading 94.01 (subheading 9401.20).
5. At the request of some delegates, the Committee also instructed the Secretariat to carry out a study regarding the classification of vehicles with removable seats.

II. SECRETARIAT COMMENTS

6. The Secretariat would like to point out that, the Committee at its 22<sup>nd</sup> Session, after its decision on the classification of the “Maxi Pampa” and the “Chevrolet LUV 2300” double cab “pick-up” vehicles, had agreed that the Secretariat should also initiate a study with a view to establishing guidelines for the classification of the vehicles concerned. The preliminary results of the Secretariat’s general study in this regard have been submitted to the Committee under Agenda Item IX.18 (see Doc. NC0056E1).

File No. 2376

NC0058E1

7. Due to the relationship between the two studies, the Secretariat is of the view that the study under this Agenda Item (i.e., study regarding the classification of vehicles with removable seats) should be included in its general study mentioned in the above paragraph.

### III. CONCLUSION

8. The Committee is invited to indicate its view.
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