

WORLD CUSTOMS ORGANIZATION ORGANISATION MONDIALE DES DOUANES

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HARMONIZED SYSTEM COMMITTEE

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Brussels, 21 April 1999.

CLASSIFICATION OF "JUMICAR" VEHICLES

(Item IX.30 on Agenda)

"JUMICAR" (Junior Mini Car) mini-vehicles with a one- or two-seater body of high-density polyethylene on a tube type chassis. The vehicles are mechanically propelled by means of a four-stroke reciprocating piston engine (fed by lead-free petrol) and a continuously variable transmission. They incorporate a brake for the rear axle or a hydraulic disc brake and have a chain rear drive on one or both rear wheels. The maximum payload is 200 kg and the top speed 20 km/h. The dimensions and weight of the vehicles are as follows:

	Jeep	Sport	Racing
Length (cm)	190	205	210
Width (cm)	109	100	112
Weight (kg)	93	55	55

The vehicles are used by children and young people to learn the highway code, to recognize road signs and to acquire driving skills, while having fun. They are used under supervision at locations specially designed for road-traffic exercises.

I. BACKGROUND

1. On 14 August 1996, the Secretariat received a request from the Polish Customs Administration for advice on the classification of "JUMICAR" (Junior Mini Car) mini-vehicles. In reply to this enquiry, the Secretariat advised the Polish Customs Administration to classify the "JUMICAR" vehicles in subheading 8703.10 in accordance with General Interpretative Rules 1 and 6. In a letter of 1 July 1998, the Polish Customs Administration declared that it shared the Secretariat's opinion on the classification issue but, at the same time, informed the Secretariat that a Binding Tariff Information had been issued by the Finnish Customs Administration according to which vehicles similar to the "JUMICAR" vehicles were classified in heading 95.01. Subsequently, the Secretariat wrote a letter to each of the two Customs Administrations drawing attention to Article 10 of the HS Convention, which deals with the procedure for settlement of disputes. From the reply given by the Finnish Customs Administration in a letter of 15 September 1998, the Secretariat understands that this

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NC0063E1

Administration does not object to submitting the question to the Harmonized System Committee. On 2 November 1998, the Secretariat received a Note from Poland requesting that the classification of the "JUMICAR" (Junior Mini Car) mini-vehicles be referred to the HS Committee in accordance with Article 10, paragraph 2, of the HS Convention.

II. SECRETARIAT COMMENTS

- 2. As the matter involves a dispute between two HS Contracting Parties, the points of view expressed by the administrations concerned will be presented together with the Secretariat's comments. The Finnish Administration's comments on the classification were enclosed in a letter from the Polish Administration to the Secretariat.
- 3. Information on the "JUMICAR" (Junior Mini Car) mini-vehicles was provided by the Polish Administration but was also derived from a brochure (in German) and the Internet. Illustrations of the "JUMICAR" vehicles are set out in the Annex to this document together with four illustrations of wheeled toys designed to be ridden by children, which the Secretariat, consequently, has classified in heading 95.01 (letter 93.N.85 F/L of 2 February 1993).
- 4. The Finnish Customs Administration holds the view that vehicles weighing less than 100 kg, having a bodywork of plastics and a top speed of 20 km/h, cannot be regarded as "motor vehicles principally designed for the transport of persons". This Administration also notes that the vehicles at issue are used by children and young people to learn the highway code, to recognize road signs and to acquire driving skills, while having fun. Moreover, the vehicles are used under supervision at locations specially designed for road-traffic exercises. Consequently, such articles are, in the view of the Finnish Customs Administration, proper to Chapter 95 as toys.
- 5. The Polish Customs Administration is of the opinion that the vehicles are classifiable in heading 87.03 in accordance with General Interpretative Rules 1 and 6.
- 6. The Secretariat understands that the "JUMICAR" (Junior Mini Car) mini-vehicles are, prima facie, classifiable in heading 87.03, as motor vehicles principally designed for the transport of persons, or in heading 95.01, as wheeled toys designed to be ridden by children, e.g., pedal cars. Articles of heading 95.01 are excluded from Chapter 87, by virtue of Note 1 to Section XVII; therefore, the question to be addressed by the Committee is whether the vehicles at issue constitute articles of heading 95.01 (i.e., wheeled toys designed to be ridden by children).
- 7. The Explanatory Note to heading 95.01 states that "These articles are usually designed for propulsion by the child itself either by means of pedals, hand levers or other simple devices which transmit power to the wheels ... Other types of wheeled toys designed for children to ride in may be simply drawn or pushed by another person or driven by a motor." "Children's cars powered by a motor" are referred to in the same Explanatory Note under Part (A), Item (7).
- 8. The Explanatory Note to heading 87.03, clarifies that "this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons". Special cars which are not designed to travel on road are also covered by heading 87.03, e.g., snowmobiles, golf carts and similar vehicles (Items (4) and (5), page 1547). The last paragraph of the Explanatory Note provides, however, the following exclusion: "Vehicles specialised for use in fairgrounds, e.g., "dodge'em" cars are classified in **heading 95.08**."

- 9. On the Internet, the Secretariat has found more information on the "JUMICAR" vehicles, *inter alia*, the following: "... at one of the *Jumicar* road safety parks in Germany or elsewhere in Europe, children from the age of 7 upwards can drive real, environment-friendly junior-sized cars, powered by real engines, just like the grown-ups on the roads". Moreover, according to the manufacturer, the price for a "JUMICAR" vehicle ranges, approximately, from DEM 4000 to DEM 5000, depending on the type; the "JUMICAR" vehicles are normally delivered with all the auxiliary equipment to be used in the road safety parks.
- 10. Since the "JUMICAR" vehicles apparently are used only in road safety parks, the question is if the "JUMICAR" vehicles could be considered as "vehicles specialised for use in fairgrounds" within the meaning of heading 95.08.

III. CONCLUSIONS

11. The Committee is invited to examine the classification of the "JUMICAR" mini-vehicles in question, and, depending on the decision, to indicate what further action should be taken in the matter.

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Annexe au Annex to Doc. NC0063B1 (CSH/23/mai 99) (HSC/23/May 99)





Das jumicar-Konzept

Annexe au Annex to Doc. NC0063B1

(CSH/23/mai 99) (HSC/23/May 99)

<u>Véhicules "JUMICAR" /</u> <u>"JUMICAR" Vehicles</u>



Véhicules classés dans le n° 95.01 / Vehicles classified in heading 95.01



