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HARMONIZED SYSTEM
REVIEW SUB-COMMITTEE

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(+ Annexes I to III)

-
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-

O. Eng.

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COMPREHENSIVE REVIEW OF THE EXPLANATORY NOTES

POSSIBLE AMENDMENT OF THE EXPLANATORY NOTES

TO CHAPTER 87

(Item C.8 on Agenda)

Reference documents :

NR0150E1 (RSC/23)
NR0165E2, Annex B/2 (RSC/23 – Report)

NR0308E1 (RSC/26)
NR0332E3, Annex E/17 (RSC/26 – Report)

I. BACKGROUND

1. At its 23rd Session (March 2001), the Review Sub-Committee discussed the issue of the comprehensive review of the Explanatory Notes, taking into account the points raised by the Secretariat in Doc. NR0150E1, in particular the scope of the updating of the existing Explanatory Notes, by :
 - deleting references to obsolete products and technology,
 - substituting references to current products and technology,
 - restructuring the Notes to make them easier to understand, and
 - supplementing the Notes to make them more complete.
2. In accordance with these discussions, amendments to the Explanatory Notes to Chapter 87 were prepared as a joint proposal by the Secretariat and an officer of the **Canadian Administration**.
3. At its 26th Session, the Review Sub-Committee carried out a preliminary examination of the proposed amendments and agreed to continue the discussion at its next session.

Note : Shaded parts will be removed when documents are placed on the WCO documentation database available to the public.

File No. 2932

II. SECRETARIAT COMMENTS

4. The present document is a revised version of Doc. NR0308E1 prepared by the Secretariat for the 26th Session of the Review Sub-Committee.
5. With a view to facilitating the discussion, the Secretariat has set up three annexes to the present document :
 - In Annex I the usual presentation of the proposed amendments and new texts is used (i.e., "delete and substitute" format).
 - In Annex II a presentation involving strikethrough and underlining is used : the proposed deletions are indicated by "strikethrough" text, whereas new texts are indicated by underlining. Texts that were merely renumbered or relettered have not been included.
 - In Annex III the comments on the suggested changes made by delegates at the Sub-Committees 26th Session are reproduced.
6. The **Canadian** "Explanatory Memorandum" and the Secretariat's own comments (in bold) are reproduced below.

Explanatory comments for each heading

Heading 87.01

7. The term "coachwork" in the automotive industry is synonymous with the term "body". However, the term coachwork is currently used in the context of customised bodywork on limousines, large automobiles and cars. Therefore, it may be more practical to use the term body. It will also bring the English text into alignment with the French text.
 8. **In connection with this Canadian proposal, the Secretariat would like to point out that the term "coachwork" is already used in the present legal texts (e.g., subheading 3405.30, subheading 3926.30, heading 83.02, Note 2 (e) to Chapter 86). Therefore, the Secretariat alternatively proposes, instead of deletion of the term "coachwork", insertion of the term "(a body)" thereafter. Consequently, both proposals have been placed in square brackets for decision by the Sub-Committee.**
 9. "Mechanical horses" were a type of three and four-wheeled tractor that was designed to haul trailers at railway stations and similar locations. They were primarily used in the United Kingdom. Some models resembled a small road tractor. Due to changes in transportation technology, the production of "mechanical horses" ended in the 1960's. Most existing "mechanical horses" are now found in museums. Accordingly, this reference is obsolete. A more contemporary example of a tractor having a coupling device for trailers or semi-trailers is a road tractor. The amendment in the French text has been suggested for alignment purposes only.
- #### **Heading 87.02**
10. Following several sessions of both the Harmonized System Committee and the Review Sub-Committee, it was determined that the term "persons" could not be limited by to "adults of normal size" or by any other criteria. The amendment reflects this position.

11. **In connection with this proposal from Canada, it should be pointed out that the term “persons” is also associated with heading 87.03. Therefore, a similar proposal has also been made for the Explanatory Note to that heading.**

Heading 87.03

12. The term “saloon car” is a rather obsolete term used to describe a motor car with a “coach-built covered” (enclosed) body. Often it has been associated with motor cars that have luxury interiors and appointments. One possible option would be to add the term “limousine” that is currently used to describe such vehicles. **Pending the outcome of the discussion, both terms have been placed in square brackets.**
13. The term “hackney carriage” is used to describe a motor car for hire and is almost exclusively used in the United Kingdom. In most other English-speaking countries the term “taxi” is used to refer to a motor car for hire. Therefore, it is suggested that a reference to “taxis” should be added.

Heading 87.04

14. In North America and other areas, the term “trucks” is used in place of “lorries”. Therefore, it is suggested that a reference to “trucks” should be added where appropriate.
15. **Although the Secretariat has no objection to the proposal made by Canada, the attention of the Sub-Committee is drawn to the following two points :**
- (a) **This proposal also requires certain amendments to the Explanatory Note to heading 87.05. They are included in the Annexes to this document.**
- (b) **More importantly, while the term “lorries” is presently used in the text of heading 87.05, the term “trucks” is used in the text of heading 87.09.**
16. **The Sub-Committee is requested to give its views as to whether there is a difference between the terms “lorries” and “trucks” in the context of the headings referred to above. If they are used interchangeably, consideration should be given to possible amendments to the legal texts in this regard.**

Heading 87.06

17. In North America and other areas, the term “unibody construction” is used in place of “combined chassis-body framework”. Therefore, it is suggested that a reference to “unibody construction” should be added.
18. In North America and other areas, the term “hoods” is used in place of “bonnets”. Therefore, it is suggested that a reference to “hoods” should be added.
19. In North America and other areas, the term “windshields” is used in place of “windscreens”. Therefore, it is suggested that a reference to “windshields” should be added.

Heading 87.07

20. In North America and other areas, the term “trucks” is used in place of “lorries”. Therefore, it is suggested that a reference to “trucks” should be added.
21. In North America and other areas, the term “trunks” is used in place of “boots”. Therefore, it is suggested that a reference to “trunks” should be added.

Heading 87.08

22. In North America and other areas, the term “hoods” is used in place of “bonnets”. Therefore, it is suggested that a reference to hoods should be added.
23. In North America and other areas, the term “fenders” is used in place of “wings”. Therefore, it is suggested that a reference to fenders should be added.
24. In North America and other areas, the term “transmissions” is used in place of “gearboxes”. Therefore, it is suggested that a reference to “transmissions” should be added.
25. **In connection with the addition of the term (“transmissions”) after “gear boxes”, the Secretariat would like to note that while Item (D) of the Explanatory Note to heading 87.08 covers “gear boxes”, Item (F) thereof covers “other transmission parts and components”. From these provisions, it appears that the scope of the term “transmission” includes both “gear boxes” and certain other parts and components. Therefore, the proposed amendment was placed in square brackets in the Annexes for discussion by the Sub-Committee.**

Heading 87.09

26. In North America and other areas, the term “transmissions” is used in place of “gearboxes”. Therefore, it is suggested that a reference to “transmissions” should be added (see also the previous paragraph in this connection).

Heading 87.10

27. Following World War II, the distinction between “heavy and medium tanks” disappeared and was replaced by the term “main battle tank”. Light tanks generally refer to smaller and more lightly armoured tanks used primarily in a reconnaissance role along with armoured cars and armoured personnel carriers.
28. During World War II, it was determined that tank designs incorporating two or more traversing turrets were impractical. As a result designs for tanks and other armoured vehicles only feature “a single traversing turret”.
29. Armoured personnel carriers or infantry fighting vehicles are either tracked or wheeled vehicles that are designed to transport soldiers to the battlefield and support them with a range of weaponry including heavy machine guns, guns, and anti rockets. They differ significantly in design from “armoured cars”. Therefore, it is suggested that a reference to “armoured personnel carriers” should be added.
30. During World War II, “half-track” vehicles were widely used. However, by the late 1960’s, half-track vehicles became obsolete and were replaced by more efficiently designed tracked and road-wheel type vehicles. Accordingly, the reference to “half-track” should be deleted.

Heading 87.12

31. The term “unicycle” enjoys equal if not more popular use than “monocycle”. Therefore, the addition of this reference would be appropriate.
32. “Rail-cycles” have been replaced by small track inspection motor vehicles that are designed either solely for use on rails (Chapter 86) or for both road and rail use (heading 87.03 or 87.05). Rail-cycles or railbikes currently refers to a new type of

recreational activity that involves bicycle touring on abandoned railway lines. It involves attaching an outrigger-guide wheel accessory kit to a standard bicycle. In some cases, the front wheel is removed. For regular road use, the outrigger-guide wheel accessory kit is removed. Accordingly, there does not appear to be any vehicle that is currently designed to be a rail-cycle. Therefore, consideration should be given to dropping this reference entirely.

Heading 87.13

33. The terms such as “wheelchairs” and “mobility scooters” are two popular types of vehicles, which are specially designed for use by people with temporary or permanent disabilities. It would be useful, as additional references, to include these types of vehicles in the Explanatory Note.
34. **In connection with this proposal from Canada, the Secretariat should point out that the Harmonized System Committee at its 26th Session classified certain motorised scooters in heading 87.03 (see Annex H/7 to Doc. NC0340E2, HSC/26 – Report, and Classification Opinion 8703.10/1).**
35. **However, the motorised scooters already classified by the Committee were considered to be three-or four-wheeled normal vehicles for the transport of persons. The “mobility scooters” proposed by Canada should be those specially designed for the transport of persons with disabilities.**
36. Currently, the expression “disabled persons” is not consistent with generally internationally recognised terminology. The expression “persons with disabilities” is now used and has been adopted by the United Nations. This change should also be reflected in the Explanatory Note. The change will also bring the French text into alignment with the English.
37. **As regards this Canadian proposal, the Sub-Committee is reminded that the term “disabled persons” in the text of heading 87.13 replaced the term “invalids” in the course of the 2002 amendments to the Nomenclature. The same term was consequently used in the Explanatory Notes. If the Sub-Committee agrees with the expression proposed by Canada, it would be appropriate to consider whether the present expression “disabled persons” in the heading text should also be replaced by “persons with disabilities”.**

Heading 87.14

38. Based on industry consultations, “disc brakes” are used extensively on motorcycles and should be referenced in this Explanatory Note. Therefore, the addition of this reference would be appropriate.
39. The term “seat” enjoys equal if not more popular use than “saddle” in the case of both motorcycles and bicycles. In the North American market, the terms are used interchangeably. Therefore, the addition of this reference would be appropriate.
40. The term “seat-posts” enjoys equal if not more popular use than “saddle-pillars” in the case of both motorcycles and bicycles. In the North American market the terms are used interchangeably. Therefore, the addition of this reference would be appropriate.
41. The term “seat-covers” enjoys equal if not more popular use than “saddle-covers” in the case of both motorcycles and bicycles. In the North American market the terms are used interchangeably. Therefore, the addition of this reference would be appropriate.

42. The term “fenders” enjoys equal if not more popular use than “mudguards” in the case of both motorcycles and bicycles. In the North American market the terms are used interchangeably. Therefore, the addition of this reference would be appropriate.

43. The term “windshields” enjoys equal if not more popular use than “windscreens” in the case of both motorcycles and bicycles. In the North American market the terms are used interchangeably. Therefore, the addition of this reference would be appropriate.

Heading 87.15

44. “Strollers” are small light-weight baby carriages which have been widely used for over 25 years. Therefore, it is appropriate to also make a reference to them in this Explanatory Note.

Heading 87.16

45. The term “trailers of the caravan type” is not universally used among English speaking countries, especially in North America. The addition of a reference to “travel trailers” would provide for a more inclusive scope.

46. The “utility” trailer type is used to describe a very wide range of trailers designed for transporting goods. These trailers are generally of the van style and are used for domestic, industrial and agricultural applications. Accordingly, this term should be added to this Note.

47. Single and double deck trailers are used to transport “a wide variety of animals” such as swine, sheep and goats as well as cattle. Accordingly, the term “livestock” would be a more encompassing term that would describe such trailers. It will also bring the English text into alignment with the French text.

48. The term “intermodal” has been used for over 30 years in the North America and other regions to describe trailers that are designed for both road and rail transport. Accordingly, this term should be added to this Note.

49. The term “logging” has generally being associated with trailers that are designed to transport logs and other types of forestry products. Accordingly, this term should be added to this Note.

50. The term “ammunition limbers” refers to a type of trailer-like vehicle that was used with towed artillery pieces up to and including World War II. After World War II, ammunition limbers were rapidly replaced with specialised trucks and other types of motor vehicles that could transport much larger amounts of ammunition and are no longer used. Accordingly, this is a redundant reference and should be deleted.

51. The term “multi-purpose hand carts” is now used to describe a wide range of vehicles covered in this Note. Accordingly, it should be included to maintain the scope of this Note.

52. The term “food carts” has been used for over 30 years in North America and other regions to describe hand-propelled vehicles that are designed for the transport and distribution of food. Accordingly, this term should be added to this Note.

53. Currently, many types of small wheeled-containers, that do not have a chassis, are now manufactured from plastics and other materials as well as basketwork or metal. Therefore, it is appropriate to also make a reference to wheeled containers made from these materials in this Explanatory Note. It will also bring the English text into alignment with the French text.

54. The term “ceremonial” is used interchangeably with the term “state” and is becoming the more widely used term. Accordingly, this term should be added to this Note.
55. The term “multi-purpose sleighs” refers to wide variety animal drawn vehicles used for transportation over snow. Although the terms are used interchangeably, generally such sleighs are not as sturdily built as sledges. The addition of this term will complete the apparent scope of this Note. Accordingly, this term should be added to the Note.

III. CONCLUSION

56. The Sub-Committee is invited to examine the draft amendments to the Explanatory Notes to Chapter 87, as set out in the Annexes to this document, while take into account the comments made by delegates at its last session, as reproduced in Annex III.

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AMENDMENTS TO THE EXPLANATORY NOTES
TO BE MADE BY CORRIGENDUM

CHAPTER 87.

Page 1730. Heading 87.01. Fourth paragraph.

1. First sentence.

Delete “coachwork” and substitute [“a body”] [“coachwork (a body)”].

2. Second sentence.

Delete “mechanical horses” and substitute “road tractors”.

Page 1732. Heading 87.02. First paragraph.

Insert the following new second sentence :

“The term “persons” encompasses all individuals regardless of age, size or physical stature.”

Page 1733. Heading 87.03.

1. First paragraph.

Insert the following new second sentence :

“The term “persons” encompasses all individuals regardless of age, size or physical stature.”

2. Fourth paragraph. Item (1).

Delete and substitute :

“(1) **Motor cars** (e.g., [saloon cars] [limousines], hackney carriages (taxis), sports cars and racing cars).”

Page 1734. Heading 87.04. Second paragraph.

Insert “(trucks)” after “lorries”, wherever it occurs.

Page 1734a. Heading 87.04. Second paragraph. Item (4). First sentence.

Insert “**(trucks)**” after “**Road-rail lorries**”.

Page 1735.

1. Heading 87.04. Subheading 8704.10. First paragraph. Introductory phrase.

Insert “(trucks)” after “lorries”.

2. Heading 87.05. Second paragraph. Item (1).

Insert “(trucks)” after “lorries” and “(truck)” after “lorry”, respectively.

Page 1736. Heading 87.05. Items (3), (4), (6) to (11), (14) and (19).

Insert “(trucks)” after “lorries” and “(truck)” after “lorry”, respectively, wherever they occur.

Page 1737.

1. Heading 87.05. Third paragraph. Title.

Insert “**(TRUCKS)**” after “**LORRIES**”

2. Heading 87.05. Third paragraph.

Insert “(truck)” after “lorry”.

3. Heading 87.06. First paragraph. First sentence.

Insert “(unibody construction)” after “combined chassis-body framework”.

4. Heading 87.06. Second paragraph. First sentence.

Insert “(hoods)” after “bonnets” and “(windshields)” after “windscreens”, respectively.

Page 1738. Heading 87.07.

1. Third paragraph. First sentence.

Insert “(trucks)” after “lorries”.

2. Fourth paragraph.

Insert “(trunks)” after “boots”.

3. Last paragraph.

Insert “(trucks)” after “lorries”.

Page 1739. Heading 87.08. Second paragraph.

[1.] Item (B).

Insert “(hoods)” after “bonnets” and “(fenders)” after “wings”, wherever they occur.

[2.] Item (D).

Insert “(transmissions)” after “gear boxes” and “(transmission)” after “gear box”.]

[Page 1741. Heading 87.09. PARTS. Second paragraph. Item (5).

Insert “(transmissions)” after “Gear boxes”.]

Page 1742. Heading 87.10.

1. Second paragraph. First sentence.

(a) Delete “(heavy, medium or light)” and substitute “(main battle or light)”.

(b) Delete “one or more traversing turrets” and substitute “a traversing turret”.

2. Fourth paragraph.

(a) First sentence.

Insert “and **armoured personnel carriers**” after “**Armoured cars**”.

(b) Penultimate sentence.

Delete “either of the “half-track” or road-wheel type” and substitute “of the road-wheel type”.

Page 1744.

1. Heading 87.12. First paragraph. Item (3).

Insert “(unicycles)” after “Monocycles”.

2. Heading 87.12. Exclusion paragraph. Exclusion (a).

Delete present exclusion (a) and re-letter exclusions (b), (c) and (d) as (a), (b) and (c), respectively.

3. Heading 87.13. First paragraph.

(a) Insert “wheelchairs, mobility scooters,” after “carriages,”.

(b) Delete “disabled persons” and substitute “persons with disabilities”.

4. Heading 87.13. Second paragraph. Last sentence.

Delete “disabled persons” and substitute “persons with disabilities”.

5. Heading 87.13. Exclusion paragraph. Exclusion (a).

Delete “disabled persons” and substitute “persons with disabilities”.

Page 1745. Heading 87.14. Second paragraph.

1. Item (9).

Insert “disc brakes,” after “hub brakes,”.

2. Item (11).

Delete and substitute :

“(11) Saddles (seats) and saddle-pillars (seat-posts); saddle-covers (seat-covers).”

Page 1746.

1. Heading 87.14. Item (15).

Insert “(fenders)” after “Mudguards”.

2. Heading 87.14. Item (22).

Insert “(windshields)” after “Windscreens”

3. Heading 87.15. First paragraph. Item (l).

Insert “strollers,” after “perambulators,”.

Page 1747. Heading 87.16. Third paragraph. Part (A). Fourth paragraph.

1. Item (1).

Insert “(travel trailers)” after “caravan type”.

2. Item (4) (b).

Insert “utility,” after “public works,”.

Page 1748. Heading 87.16.

1. Part (A). Item (4) (e).

Delete “cattle” and substitute “livestock”.

2. Part (A). Item (4) (g).

Insert “(intermodal)” after ““Road-rail””.

3. Part (A). Item (4) (l).

Delete “Trailers” and substitute “Logging trailers”.

4. Part (A). Item (4) (m).

Delete present item (4) (m).

Reletter present item (n) as (m).

5. Part (B). First paragraph. Item (1).

Delete “Trucks” and substitute “Multi-purpose hand carts, trucks”.

6. Part (B). First paragraph. Item (3).

Delete "Buffet" and substitute "Food carts, buffet".

7. Part (B). Exclusion paragraph.

Delete "basketwork or metal" and substitute "basketwork, metal, etc.".

8. Part (C). Item (1).

Delete "State-coaches" and substitute "State (ceremonial) -coaches".

Page 1749. Heading 87.16. Part (C). Item (7).

Insert "and multi-purpose sleighs" after "Sledges".

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AMENDMENTS TO THE EXPLANATORY NOTES
TO BE MADE BY CORRIGENDUM

CHAPTER 87.

Page 1730. Heading 87.01. Fourth paragraph.

The tractors of this heading are not fitted with ~~coachwork~~ [a body] [coachwork (a body)] although they may have seats for the crew or a driving cab. They may be equipped with a tool box, with provision for raising and lowering agricultural implements, with a coupling device for trailers or semi-trailers (e.g., on ~~mechanical horses~~ road tractors and similar tractive units), or with a power take-off for driving machines such as threshers and circular saws.

Page 1732. Heading 87.02. First paragraph.

This heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The term "persons" encompasses all individuals regardless of age, size or physical stature.

Page 1733. Heading 87.03.

1. First paragraph.

This heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it **does not**, however, **cover** the motor vehicles of **heading 87.02**. The term "persons" encompasses all individuals regardless of age, size or physical stature. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, etc.).

2. Fourth paragraph. Item (1).

(1) **Motor cars** (e.g., [saloon cars] [limousines], hackney carriages (taxis), sports cars and racing cars).

Page 1734. Heading 87.04. Second paragraph.

Ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans; lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc.); tankers (whether or not fitted with pumps); refrigerated or insulated lorries (trucks); multi-floored lorries (trucks) for the transport of acid in carboys, cylinders of butane, etc.; dropframe heavy-duty lorries (trucks) with loading ramps for the transport of tanks, lifting or excavating machinery, electrical transformers, etc.; lorries (trucks) specially constructed for the transport of fresh concrete, **other than** concrete-mixer lorries (trucks) of **heading 87.05**; refuse collectors whether or not fitted with loading, compressing, damping, etc., devices.

Page 1734a. Heading 87.04. Second paragraph. Item (4). First sentence.

Road-rail lorries (trucks) specially equipped to travel both by road and rail.

Page 1735.

1. Heading 87.04. Subheading 8704.10. First paragraph. Introductory phrase.

These dumpers can generally be distinguished from other vehicles for the transport of goods (in particular, tipping lorries (trucks)) by the following characteristics :

2. Heading 87.05. Second paragraph. Item (1).

- (1) Motor breakdown lorries (trucks) consisting of a lorry (truck) chassis, with or without a floor, equipped with lifting gear such as non-rotating cranes, trestles, pulleys or winches, designed for lifting and towing broken-down vehicles.

Page 1736. Heading 87.05. Items (3), (4), (6) to (11), (14) and (19).

- (3) Lorries (trucks) fitted with ladders or elevator platforms for the maintenance of overhead cables, street lighting, etc.; lorries (trucks) with an adjustable arm and platform ("dollies") for cinematographic or television work.
- (4) Lorries (trucks) used for cleansing streets, gutters, airfield runways, etc., (e.g., sweepers, sprinklers, sprinklersweepers and cesspool emptiers).
- (6) Spraying lorries (trucks) of all kinds, whether or not fitted with heating equipment, for spreading tar or gravel, for agricultural use, etc.
- (7) Crane lorries (trucks), not for the transport of goods, consisting of a motor vehicle chassis on which a cab and a rotating crane are permanently mounted. However, lorries (trucks) with self-loading devices are **excluded (heading 87.04)**.
- (8) Mobile drilling derricks (i.e., lorries (trucks) fitted with a derrick assembly, winches and other appliances for drilling, etc.).
- (9) Lorries (trucks) fitted with stacking mechanisms (i.e., with a platform which moves on a vertical support and is generally powered by the vehicle engine). But the heading **excludes** self-loading motor vehicles equipped with winches, elevating devices, etc., but which are constructed essentially for the transport of goods (**heading 87.04**).
- (10) Concrete-mixer lorries (trucks) consisting of a cab and a motor vehicle chassis, on which is permanently mounted a concrete-mixer, capable of use for both making and transporting concrete.
- (11) Mobile electric generator sets, consisting of a motor lorry (truck) on which is mounted an electric generator driven either by the vehicle engine or by a separate motor.
- (14) Searchlight lorries (trucks), consisting of a searchlight mounted on a vehicle, with current usually supplied by a generator driven by the vehicle motor.
- (19) Test lorries (trucks), fitted with recording instruments for determining the tractive power of motor vehicles towing them.

Page 1737.

1. Heading 87.05. Third paragraph.

**MOTOR VEHICLE CHASSIS OR LORRIES (TRUCKS) COMBINED WITH
WORKING MACHINES**

It should be noted that to be classified in this heading, a vehicle comprising lifting or handling machinery, earth levelling, excavating or boring machinery, etc., **must** form what is in fact an essentially complete motor vehicle chassis or lorry (truck) in that it comprises at least the following mechanical features : propelling engine, gear box and controls for gear-changing, and steering and braking facilities.

2. Heading 87.06. First two paragraphs.

This heading covers the chassis-frames or the combined chassis-body framework (unibody construction), for the motor vehicles of headings 87.01 to 87.05, fitted with their engines and with their transmission and steering gear and axles (with or without wheels). That is to say, goods of this heading are motor vehicles without bodies.

The chassis classified in this heading may, however, be fitted with bonnets (hoods), windscreens (windshields), mudguards, running-boards and dashboards (whether or not equipped with instruments). Chassis also remain classified here whether or not fitted with tyres, carburettors or batteries or other electrical equipment. However, if the article is a complete or substantially complete tractor or other vehicle it is **not covered** by this heading.

Page 1738. Heading 87.07.

1. Third and fourth paragraphs.

The heading covers a wide range of bodies for various types of vehicles (e.g., passenger vehicles, lorries (trucks) and special purpose vehicles). They are generally made of steel, lightweight alloys, wood or plastics.

They may be completely equipped (e.g., with all their fittings and accessories such as dashboards, boots (trunks), seats and cushions, mats, luggage racks and electrical fittings).

2. Last paragraph.

Driving cabs (e.g., for lorries (trucks) and tractors) are also classified in this heading.

Page 1739. Heading 87.08. Second paragraph.

1. Item (B).

(B) Parts of bodies and associated accessories, for example, floor boards, sides, front or rear panels, luggage compartments, etc.; doors and parts thereof; bonnets (hoods); framed windows, windows equipped with heating resistors and electrical connectors, window frames; running-boards; wings (fenders), mudguards; dashboards; radiator cowlings; number-plate brackets; bumpers and over-riders; steering column brackets; exterior luggage racks; visors; non-electric heating and defrosting appliances which use the heat produced by the engine of the vehicle; safety seat belts designed to be

permanently fixed into motor vehicles for the protection of persons; floor mats (**other than** of textile material or unhardened vulcanised rubber), etc. Assemblies (including unit construction chassis-bodies) **not** yet having the character of incomplete bodies, e.g., not yet fitted with doors, wings (fenders), bonnets (hoods) and rear compartment covers, etc., are classified in this heading and not in heading 87.07.

2. Item (D).

(D) Gear boxes [(transmissions)] of all types (mechanical, overdrive, preselector, electro-mechanical, automatic, etc.); torque converters; gear box [(transmission)] casings; shafts (**other than** internal parts of engines or motors); gear pinions; direct-drive dog-clutches and selector rods, etc.

Page 1741. Heading 87.09. PARTS. Second paragraph. Item (5).

(5) Gear boxes [(transmissions)], differentials.

Page 1742. Heading 87.10.

1. Second paragraph. First sentence.

Tanks (~~heavy, medium~~ main battle or light) are armoured fighting vehicles mounted on tracks, and armed with various weapons (guns, machine-guns, flame-throwers, etc.) usually housed in ~~one or more~~ a traversing turrets.

2. Fourth paragraph.

Armoured cars and armoured personnel carriers are faster and lighter than tanks and cannot carry such heavy armour or mount such large guns. Sometimes they are only partly armoured. They are mainly used for police duties, reconnaissance or for transport in fighting areas. Some armoured cars are track-laying, but the majority are ~~either~~ of the “~~half-track~~” or road-wheel type. They may be amphibious (e.g., track-laying armoured landing vehicles).

Page 1744.

1. Heading 87.12. First paragraph. Item (3).

(3) Monocycles (unicycles) and bicycles specially designed for music-hall artists and characterised by their light weight, fixed wheel, etc.

2. Heading 87.12. Exclusion paragraph. Exclusion (a).

~~(a) Rail cycles for track inspection purposes (heading 86.04).~~

3. Heading 87.13. First two paragraphs.

This heading covers carriages, wheelchairs, mobility scooters, or similar vehicles, specially designed for the transport of ~~disabled~~ persons with disabilities, whether or not fitted with means of mechanical propulsion.

Vehicles fitted with means of mechanical propulsion are usually driven by a light motor, or propelled by hand by means of a lever or handle-operated mechanism. The other carriages for ~~disabled~~ persons with disabilities are pushed by hand or propelled by direct manual operation of the wheels.

4. Heading 87.13. Exclusion paragraph. Exclusion (a).

- (a) Normal vehicles simply adapted for use by ~~disabled~~ persons with disabilities (for example, a motor car fitted with a hand-operated clutch, accelerator, etc. (**heading 87.03**), or a bicycle fitted with a special attachment and pedalled with one foot (**heading 87.12**)).

Page 1745. Heading 87.14. Second paragraph.

1. Item (9).

- (9) Brakes of all kinds (cantilever brakes, caliper brakes, drum brakes, hub brakes, disc brakes, coaster braking hubs, etc.), and parts thereof (levers, block-holder levers, drums and shoes for hub brakes, yokes for cantilever brakes).

2. Item (11).

- (11) Saddles (seats) and saddle-pillars (seat-posts); saddle-covers (seat-covers).

Page 1746.

1. Heading 87.14. Item (15).

- (15) Mudguards (fenders) and their supports (stays, fastening rods, etc.).

2. Heading 87.14. Item (22).

- (22) Windscreens (windshields).

3. Heading 87.15. First paragraph. Item (I).

- (I) **Baby carriages**, whether or not folding, fitted with two or more wheels and generally pushed by hand (push-chairs, perambulators, strollers, etc.).

Page 1747. Heading 87.16. Third paragraph. Part (A).

1. Fourth paragraph. Item (1).

- (1) Trailers of the caravan type (travel trailers), for housing or camping.

2. Fourth paragraph. Item (4) (b).

- (b) Agricultural, public works, utility, etc., trailers (whether or not tipping).

Page 1748. Heading 87.16.

1. Part (A). Item (4) (e).

- (e) Single or double-decker trailers for the transport of ~~cattle~~ livestock, motor cars, cycles, etc.

2. Part (A). Item (4) (g).

(g) " Road-rail " (intermodal) trailers (intended mainly for use as road trailers, but so designed that they may be transported on special railway wagons fitted with guide rails).

3. Part (A). Items (4) (l) to (4) (m).

(l) ~~Trailers~~ Logging trailers for the transport of timber.

~~(m) Ammunition limbers, whether or not armoured.~~

4. Part (B). Item (1).

(1) Multi-purpose hand carts, trucks and trolleys of various kinds including those specialised for use in particular industries (in the textile or ceramic industries, in dairies, etc.).

5. Part (B). Item (3).

(3) Food carts, buffet trolleys (**other than** the type falling in **heading 94.03**), of a kind used in railway stations.

6. Part (B). Exclusion paragraph.

Small wheeled-containers (e.g., wheeled-baskets) of basketwork, ~~or~~ metal, etc. not incorporating a chassis, of a kind used in shops, **do not fall** in this heading, but are classified according to their constituent material.

7. Part (C). First paragraph. Item (1).

(1) State(ceremonial)-coaches, coupés, calashes, hackney-coaches, cabriolets.

Page 1749. Heading 87.16. Part (C). Item (7).

(7) Sledges and multi-purpose sleighs.

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OBSERVATIONS OF THE REVIEW SUB-COMMITTEE

Heading 87.01.

Page 1730. Fourth paragraph.

1. First sentence.

Canada

- Could accept the Secretariat's proposal that the words "(a body)" be inserted after "coachwork".

United States

- Questioned whether it was correct to say that "the tractors of this heading are not fitted with coachwork", given that modern tractors did have coachwork and generally offered every comfort.

2. Second sentence.

EC

- Expressed some doubts about the possible replacement of "mechanical horses" by "road tractors", and preferred to maintain this text unchanged.

United Kingdom

- Noted that tractors of the type used on railway station platforms were mentioned in the Explanatory Note to heading 87.09, and wondered whether there might be a contradiction between the two headings where the classification of these vehicles was concerned.

Heading 87.02.

Page 1732. First paragraph.

EC

- Considered that the term "persons" should not be defined in the Harmonized System.

Heading 87.03.

Page 1733.

1. First paragraph.

- Same comment as above.

2. Fourth paragraph. Item (1).

United Kingdom

- Could accept the deletion of the terms "saloon cars" and "hackney carriages".

Heading 87.04.

Page 1734. Second paragraph.

Canada

- Indicated that the term "trucks" was clearly defined and already appeared three times in heading 87.09, and that its insertion here should not pose a problem.

United Kingdom

- Indicated that the term "lorries" also covered "trucks", and could be defined in an Explanatory Note or in the General Explanatory Notes to the Chapter.

Page 1734a. Second paragraph. Item (4).

- See the above remarks about the term "trucks".

Heading 87.05.

Page 1735. Second paragraph. Item (1).

- See the above remarks about the term "trucks".

Page 1736. Items (3), (4), (6) to (11), (14) and (19).

- See the above remarks about the term "trucks".

Page 1737. Third paragraph. (Part concerning MOTOR VEHICLE CHASSIS OR LORRIES COMBINED WITH WORKING MACHINES).

- See the above remarks about the term "trucks".

Heading 87.06.

Page 1737. First paragraph.

Switzerland

- Indicated that it would not be advisable to insert the term "(unibody construction)", as there was a risk of confusion with integral body construction.

Heading 87.07.

Page 1738. Third and last paragraphs.

- See the above remarks about the term "trucks".

Heading 87.10.

Page 1742. Second paragraph.

1. First line.

EC

- Would prefer to maintain the existing text, as the terms “heavy, medium or light” were used in common parlance.

India

- Informed the Sub-Committee that the main battle tank was a modern tank familiar to any weapons expert.

2. Third line.

EC

- Preferred the status quo, as there was a risk that the proposed amendment might restrict the scope of the Explanatory Note.

Page 1742. Fourth paragraph.

1. First sentence.

Switzerland

- Proposed that the words "and **armoured personnel carriers**" be inserted after "**armoured cars**".

United States

- Considered that the question should be studied in more depth, and suggested that his administration might present a new proposal in this regard.

2. Penultimate sentence.

EC

- Wondered whether the proposed change was in fact an improvement, and whether there was a risk that it might restrict the scope of the Explanatory Note.

Canada

- Informed the Sub-Committee that his administration would conduct additional research into this matter and, in fact, into all the questions raised in relation to heading 87.10.

Heading 87.13.

Page 1744. First paragraph.

Second paragraph. Last sentence.

Exclusion paragraph. Exclusion (a).

EC

- Stressed that if the proposed changes were adopted, then it would be necessary to amend both versions of the legal texts.
- Referred to the difficulties sometimes encountered in distinguishing between the vehicles of heading 87.13 and those of heading 87.03.

The Secretariat was asked to study this matter, for examination at the next session.

Heading 87.14.

Page 1745. Second paragraph. Item (11).

United Kingdom

- Wondered what was the exact meaning of the term "seat-covers".

Heading 87.16.

Page 1747. Third paragraph. Part (A). Fourth paragraph. Item (1).

EC

- Wondered what was meant by "travel trailers", and whether this was in fact the correct term to use.

Page 1748.

1. Part (A). Item (4) (I).

EC

- Questioned the need for and the correctness of replacing "triqueballes" by "remorques à billes" in the French version.

2. Part (B). Item (1). First line.

EC

- Questioned the need for and the correctness of the proposed replacement in the French version, given that the current Explanatory Notes already pointed out that these were carts "de tous types" (of all kinds).

Page 1749. Part (C). Item (7).

EC

- Questioned the need for and the correctness of inserting a reference to "multi-purpose" sleighs.
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