

PTCL 2002 St.340 (II)

**CUSTOMS GENERAL ORDER NO.2 OF 2002,
DATED 11TH JANUARY , 2002**

SUBJECT: CLASSIFICATION OF TRANSPORT VEHICLES.

In suppressions of Customs General Order no 7/99 regarding classification of vans, buses and other transport vehicles and CGO No.54/99for determination of seating capacity of vehicles for the purpose of assessment, the following guidelines should be followed.

1. The term bus and coach for the purposes of classification in heading 87.02, should be considered synonymous.
2. Vehicles which are designed by the manufactured transport of 10 or more persons including the driver be classified under heading 87.02 . This is the following vehicles:
 - i) those fitted with 10 or more seats, by the manufacture , including the driver's seat and jump seat.
 - ii) Those fitted with driver and front seat with empty rear portion/compartments but designed by the manufacturer for the transport of ten or more persons including the driver. For this category, the manufacturer or the recognized sole agent or the sole distributor on behalf of the principal i.e manufacturer shall certify that the vehicle is originally designed by the manufacturers for transport of ten or more persons.
3. Luxury vehicles originally designed by the manufacturer for less than ten seats inclusive of driver seats are to be classified PCT heading 8703. Likewise four/two wheel drive vehicle such as jeep, station wagon and other four wheel drive vehicles like Surf Station Wagon are to be classified in PCT heading 8703.
4. For classification of the vehicles under heading 87.03 the following criteria are indicative of design characteristics generally applicable to such vehicles which fall in this heading:
 - (i) Presence of permanent seats with safety equipment (e.g safety seat belt or anchor points and fitting or installing safety seat belts) for each person, or the presence of permanent anchor points and fittings for installing seats and safety equipment, in the rear area behind the driver and front passengers; such seats may be fixed, fold-away, removable from anchor points collapsible;
 - (ii) Presence of rear windows along full length of the two side panels;

- (iii) Presence of sliding or swing out doors, with windows, on the side panels;
- (iv) Absence of permanent panel or barrier between the area designed for the driver and passengers and a rear area that is designed for the transport;
- (v) Presence in the rear area of comfort features and interior finish and fittings, in addition to rear seating, similar to that found in passenger vehicle (e.g floor carpeting, ventilation, interior lighting, ashtrays, etc.).

5. The panel/glass vans having seating capacity of upto 6 persons including the driver, fitted with steel glass/panal glass on both sides, which are designed primarily for the transport of goods e.g. “V” type Hiace vans but subsequently fitted with 10 or more modified seats are to be classified in heading 8704.

For classification of vehicles under heading 87.04 the the following criteria is indicative of design characteristics generally applicable to such vehicles which fall in this Heading:

- I. Presence of a separate cabin for the driver and passengers and a separate, open platform with side panels and a drop-down tailgate (pick-up vehicle, including double cab pick-up vehicles);
- II. Absence of rear windows along the two side panels (van-type vehicles);
- III. Present of a permanent panel or barrier between the area for the driver and front passengers and the rear area;
- IV. Present of rear seating that lacks safety restraints for passengers or typical passengers amenities, and that is designed to collapse or fold against the sides in order to allow full use of a flat platform or floor designed for the transport of goods; and
- V. Absence of windows, comforts features and interior finish and fitting in the area behind the driver and front passengers (van-type vehicles).