## GOVERNMENT OF PAKISTAN APPRAISEMENT COLLECTORATE CUSTOM HOUSE, KARACHI

No. <u>CC-39/03-A</u> V/133/06-VIII 14-9-95 Dated:

PUBLIC NOTICE NO.

/2005 (A)

Subject:

CLASSIFICATION - RULING HONDA, FOUR WHEELER SCOOTER TYPE VEHICLE TRX-90 OF SECC.

Classification of the Honda, four wheeler scooter type vehicle TRX-90 of 86CC, was considered by the classification committee under possible PCT headings 8711.2090 or 8703.2100. Importer was present who claimed classification under PCT heading 8711.2090 on the ground that the vehicle is gasoline operated single seater, having foot operated gear shift paddle and hand operated throttle leaver system like scooter and also that the same is without any cab / body cover etc.

- 2. It was considered by the committee that under reference vehicle is a scooter like four wheeler vehicle designed for off road use only, provided with tyres specially designed for the purpose. The vehicle is gasoline operated having engine displacement of 85.8cm cube with spark ignition system. Catalogue of the vehicle, furnished by the importer, confirmed the vehicle to be a four wheel driven ATV (All Terrain Vehicle), the classification of which had already been decided and published at page No. 41 E of the Compendium of Classification Opinions published by the WCO, in PCT heading 8703.2190.
- In view of above, the committee approved classification of subject vehicle under heading 8703.2190.

(Dr. Sarfraz Ahmad Warraich) Additional Collector / Chairman Classification Committee

## Copy to:

- The Member (Customs), Central Board of Revenue, Islamabad.
- 2. The Chief Customs Tariff, Central Board of Revenue, Islamabad.
- 3. The Secretary, Customs Tariff, Central Board of Revenue, Islamabad.
- 4. The Secretary, International Customs, Central Board of Revenue, Islamabad.
- The Collectorate of Customs, Preventive, Export, Port Qasim, Hyderabad, Lahore, Peshawar, Quetta, Rawalpindi, Multan, Sambrial, Gujranwala, Faisalabad.
- 6. The Deputy Collector of Customs, Appraisement Group-IV, Custom House, Karachi
- The Federation of Chamber of Commerce and Industry, Karachi
- The Karachi Chamber of Commerce and Industry, Karachi.
- The Karachi Customs Agent Group, Custom House, Karachi.
- 10. All concerned.