

**87.03 - Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**

- 8703.10 - Vehicles specially designed for travelling on snow; golf cars and similar vehicles
  - Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :
- 8703.21 -- Of a cylinder capacity not exceeding 1,000 cc
- 8703.22 -- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
- 8703.23 -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc
- 8703.24 -- Of a cylinder capacity exceeding 3,000 cc
  - Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :
- 8703.31 -- Of a cylinder capacity not exceeding 1,500 cc
- 8703.32 -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc
- 8703.33 -- Of a cylinder capacity exceeding 2,500 cc
- 8703.40 - Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power
- 8703.50 - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power
- 8703.60 - Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power
- 8703.70 - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power
- 8703.80 - Other vehicles, with only electric motor for propulsion
- 8703.90 - Other

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 vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).

The heading includes :

- (1) Vehicles specially designed for travelling on snow; golf cars and similar vehicles.
  - (a) **Vehicles specially designed for travelling on snow** (e.g., snowmobiles).

(b) **Golf cars and similar vehicles.**

## (2) Other vehicles.

(a) **Motor cars** (e.g., limousines, taxis, sports cars and racing cars).(b) **Specialised transport vehicles** such as ambulances, prison vans and hearses.(c) **Motor-homes** (*campers*, etc.), vehicles for the transport of persons, specially equipped for habitation (with sleeping, cooking, toilet facilities, etc.).(d) **Four-wheeled motor vehicles** with tube chassis, having a motor-car type steering system (e.g., a steering system based on the Ackerman principle).

For the purposes of this heading, the expression "station wagons" means vehicles with a maximum seating capacity of nine persons (including the driver), the interior of which may be used, without structural alteration, for the transport of both persons and goods.

The classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are principally designed for the transport of persons rather than for the transport of goods (**heading 87.04**). These features are especially helpful in determining the classification of motor vehicles which generally have a gross vehicle weight rating of less than 5 tonnes and which have a single enclosed interior space comprising an area for the driver and passengers and another area that may be used for the transport of both persons and goods. Included in this category of motor vehicles are those commonly known as "multipurpose" vehicles (e.g., van-type vehicles, sports utility vehicles, certain pick-up type vehicles). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading :

- (a) Presence of permanent seats with safety equipment (e.g., safety seat belts or anchor points and fittings for 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 area for the driver and front passengers; such seats may be fixed, fold-away, removable from anchor points or collapsible;
- (b) Presence of rear windows along the two side panels;
- (c) Presence of sliding, swing-out or lift-up door or doors, with windows, on the side panels or in the rear;
- (d) Absence of a permanent panel or barrier between the area for the driver and front passengers and the rear area that may be used for the transport of both persons and goods;
- (e) Presence of comfort features and interior finish and fittings throughout the vehicle interior that are associated with the passenger areas of vehicles (e.g., floor carpeting, ventilation, interior lighting, ashtrays).

The heading also covers lightweight three-wheeled vehicles such as :

- those fitted with motorcycle engine and wheels, etc. which, by virtue of their mechanical structure, possess the characteristics of conventional motor cars, that is motor car type steering system or both reverse gear and differential;
- those mounted on a T-shaped chassis, whose two rear wheels are independently driven by separate electric accumulator-powered electric motors. These vehicles are normally operated by means of a single central control stick with which the driver can start, accelerate, brake, stop and reverse the vehicle, as well as steer it to the right or to the left by applying a differential torque to the drive wheels or by turning the front wheel.

Three-wheeled vehicles of the above-described character are classified under heading 87.04 if they are designed for the transport of goods.

The vehicles of this heading may be of the wheeled or track-laying type.

Vehicles, which have the combination of an internal combustion piston engine and one or more electric motors, are known as "Hybrid Electric Vehicles (HEVs)". For the purpose of mechanical propulsion, these vehicles draw energy from both a consumable fuel and an electrical energy/power storage device (e.g., electric accumulator, capacitor, flywheel/generator). There are various types of Hybrid Electric Vehicles (HEVs), which can be differentiated by their powertrain configuration (such as, parallel hybrids, series hybrids, power-split or series-parallel hybrids) and degree of hybridization (i.e., full hybrids, mild hybrids and plug-in hybrids).

Plug-in Hybrid Electric Vehicles (PHEVs) are those which can recharge their electric accumulators by plugging them into an electrical power grid outlet or charging station.

Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as "Electric Vehicles (EVs)".

Vehicles specialised for use in fairgrounds, e.g., "dodge'em" cars are classified in heading 95.08.