

20349600

Heading: 8704.31.10

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

'UTV' is an acronym for either 'Utility Task Vehicles' or 'Utility Terrain Vehicles'.

This type of vehicle has previously been considered by the World Customs Organization. Although they can carry passengers, their principal function is seen as carrying cargo or equipment, and hence they are not classifiable to 8703. The provision of a tilt mechanism on the tray enables a dumping function but the identification of these vehicle remains as a 'UTV' rather than a dedicated dumper and hence they are not classifiable to 8704.10. While they are similar to works trucks, they are considered to be general purpose vehicles for a variety of tasks and terrains and are not classifiable to 8709.

This classification covers vehicles with the following characteristics:

* small, four-wheel drive vehicles for use off-road AND

* propelled by EITHER an internal combustion engine with a piston displacement capacity of 1,200 cubic centimetres or less: OR by an electric motor AND

* have side-by-side seating arrangements; AND

* have provision for the carriage of goods in the form of a cargo bed.

The term off-road is not defined in the Tariff for 8704. It is taken to mean vehicles that are designed for use off roads and which are NOT registrable for normal road use in any state or territory of Australia. The Conditional Registration for UTVs, which allows for restricted road use under specified circumstances and which is available to specified users in various states or territories, is not considered 'registration for normal road use'.

These vehicles may have various styles of cargo beds including flatbeds, standard beds or tilt (or lifting) beds. They often have provision for towing and/or for attachments.

Classification of these vehicles will depend upon how they are powered. For clarity this precedent has been keyed under the three expected classifications of:

- 8704.21.10 for UTVs with diesel or semi-diesel engines;
- 8704.31.10 for UTVs with petrol engines; and
- 8704.90.10 for UTVs with electric motors.

UTV style vehicles which do not have provision for the carriage of goods or where the carriage of goods is secondary to the transport of people are not covered by this precedent. Such vehicles will normally fall to 8703.

Tariff Concession Orders

In addition, note that when a Utility Task Vehicle or Utility Terrain Vehicle (UTV) appears in a Tariff Concession Order (TCO), it refers to UTVs that:

- a) are motorised off-road vehicles; and
- b) are designed to travel on 4 or more wheels; and
- c) have side by side seating; and
- d) have a steering wheel.

Golf carts and other vehicles of 8703 are not covered by this precedent.

Only these vehicles will be accepted as eligible for any TCO (see ACN 2013/38).

Classification of the goods must also be the same as that to which the TCO is keyed.

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- * small, four-wheel drive vehicles for use off-road AND
- * propelled by EITHER an internal combustion engine with a piston displacement capacity of 1,200 cubic centimetres or less: OR by an electric motor AND
- * have side-by-side seating arrangements; AND
- * have provision for the carriage of goods in the form of a cargo bed.

These vehicles may have various styles of cargo beds including flatbeds, standard beds or tilt (or lifting) beds. They often have provision for towing and/or for attachments.

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