



St Kitts - Nevis Customs & Excise Department

"To Protect and Collect"

COMPTROLLER'S OFFICE

9th JANUARY, 2017

MEMORANDUM

TO: CUSTOMS OFFICERS, BROKERS & IMPORTERS

FROM: CUSTOMS AND EXCISE MANAGEMENT

SUBJECT: CLASSIFICATION RULING: ALL TERRAIN VEHICLES (ATV)

Ref: 04/2017

Reviewed - January 2020

Overview

Over the years Customs Officers and Brokers have incorrectly classified All Terrain Vehicles (ATV), also known as quad bikes, three wheelers, four wheelers, quad cycles, under the headings 8711 and 8703. In some cases this was either due to the perception that ATV's were essentially a variant of motorcycles (8711) or because of their front wheel steering system (Ackerman Principle) and are perceived to be 'specialised' vehicles, they were classified under 870310.

Classification Considered

8703.10.00, 8703.21.90, and
8711.10.90/8711.20.90/8711.30.90/8711.40.90/8711.50.90/8711.90.90

Ruling

Review of the Explanatory Notes of HS2007 revealed the following:

"Four-wheel-driven All Terrain Vehicle ("ATV") with tube chassis, equipped with a motorcycle-type saddle, handlebars for steering and off-road balloon tyres. Steering is achieved by turning the two front wheels and is based on a motor-car-type steering system (Ackerman principle). The vehicle is fitted with a five-speed dual range transmission with one reverse gear, front-wheel dual drum brakes and rear-wheel single drum brakes. It is powered by a four-stroke single cylinder engine of a cylinder capacity of 386 cc, the power being transmitted to the rear and front wheels by shafts.

It is fitted with cargo racks to carry goods (total load capacity of 120 kg, excluding the driver) and a trailer hitch, and has a towing capacity of 410 kg (the vehicle itself has a weight of 273 kg).

Adoption: 1999 "

The St. Kitts-Nevis Customs & Excise Department Classification Committee has met and after research was conducted, in agreement with the WCO Classification opinion, has decided that future imports of ATVs are to be classified under HS code 8703.21 based on the General Rules of Interpretation (GRI) I.

This ruling comes into force on Monday, 9th January 2017.


Comptroller of Customs
Customs & Excise Department
St. Kitts & Nevis