

Column One	Column Two	Column Three
Classes of Motor Vehicles	Goods	Condition in which such goods shall be imported

Tariff and pay the rates of duty applying under the appropriate item.

The components nominated below, if imported to be used in the assembly, completion or manufacture of Class II motor vehicles, must be entered in accordance with the appropriate Tariff item in Part I of the Customs Tariff:

'Bull bar' type bumpers;
Electric accumulators;
Exterior rear vision mirrors excluding those which are an integral part of the vehicle design or are electrically or manually internally adjusted; and excluding electrically heated rear vision mirrors
Laminated and leaf undercarriage springs (not including shackles therefor);
Melt sheet cut to shape;
Pneumatic rubber tyres;
Radio broadcast receivers designed for use in motor vehicles;
Seat belts;
Seat frame and spring frame assemblies including springs therefor;
Seat reclining mechanisms;
Upholsterers' materials (such as flock, wadding, batting, fluting, linters, felts, padding, foams) cut, moulded or fabricated to shape (excluding moulded resin bonded felt);
Upholsterers' textiles, fabrics, leathers or plastic sheetings, cut moulded or fabricated to shape.

(C) CLASS III

Commercial motor vehicles and road tractors with a gross vehicle weight exceeding 10,500kg other than omnibuses.

(i) Chassis, consisting of:
Chassis frames, suspension assemblies, radiator, engine, clutch, gearbox, propeller shaft and axles

(ii) Cabs, the following parts of:
Panels, and framework (if any).

(iii) Cabs built up.

These goods shall not be imported in sub-assemblies consisting of more than one of the components specified. Nor should the chassis frames (longitudinals) be fitted with any attachment or component. May be built up into the form of a 'shell' or 'bare cab' with doors attached thereto. They may not be further painted than prime coated and may not be fitted or trimmed with any componentry (eg. seats, instruments, window glass, rubber trim, upholstery) other than mounting brackets. The 'bare cab' may not be attached to the chassis but may, subject to the foregoing restrictions be imported in such condition as the importer elects. These cabs may be imported in fully finished condition provided they are entered under Tariff items 8704.21.19, 8704.22.19, 8704.23.09, 8704.31.19, 8704.32.19 and 8704.90.29 of the Customs Tariff and pay the rates of duty applying under the appropriate item.

The components nominated below, if imported to be used in the assembly, completion or manufacture of Class III motor vehicles, must be entered in accordance with the appropriate Tariff item in Part I of the Customs Tariff:

'Bull bar' type bumpers;
Electric accumulators;
Exterior rear vision mirrors excluding those which are an integral part of the vehicle design or are electrically or manually internally adjusted; and excluding electrically heated rear vision mirrors
Laminated and leaf undercarriage springs (not including shackles therefor);
Pneumatic rubber tyres (excluding steel belted and steel corded truck tyres 20" rim diameter and above);
Radio broadcast receivers designed for use in motor vehicles;
Seat belts.

(D) CLASS IV

Motor vehicles being omnibuses.

Chassis, consisting of:
Chassis frames, suspension assemblies, radiator, engine, clutch, gearbox, propeller shafts and axles.

These goods shall not be imported in sub-assemblies consisting of more than one of the components specified. Nor should the chassis frames (longitudinals) be fitted with any attachments or components.

The components nominated below, if imported to be used in the assembly, completion or manufacture of Class IV motor vehicles, must be entered in accordance with the appropriate Tariff item in Part I of the Customs Tariff:

Electric accumulators;
Exterior rear vision mirrors excluding those which are an integral part of the vehicle design or are electrically or manually internally adjusted; and excluding electrically heated rear vision mirrors
Laminated and leaf undercarriage springs (not including shackles therefor);
Omnibus body components regardless of the condition of manufacture (including frame, panel and preformed body components) but excluding doors and moulded front body panels;
Pneumatic rubber tyres (excluding steel belted and steel corded truck tyres 20" rim diameter and above);
Radio broadcast receivers designed for use in motor vehicles;
Seat belts.

M W Taylor
Comptroller of Customs

Explanatory Note -

- (1) Provides for radiator pressure caps to be deleted as nominated components in relation to Class I and II vehicles.
- (2) Provides for sunvisors and covers including arms and fixing brackets to be deleted as nominated components in relation to Class I vehicles.
- (3) Provides for reference to Tariff items in the Customs Tariff which become effective on 1 July 1988.

