

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

movement of a planetary geared system of interfacing gears operating a rotary drive, thus enabling an infinitely discrete radial movement of the recliner arms;
 Spoilers of unhardened vulcanised rubber or artificial plastic materials;
 Springs, coiled suspension; excluding frustoconical coil springs;
 Tonneau covers manufactured from upholsterers' textiles, fabrics, leathers or plastic sheetings cut or fabricated to shape;
 Wiring, looms or harnesses;
 Wheels of aluminium alloys.

(B) CLASS II:

Commercial motor vehicles and road tractors with a gross vehicle weight exceeding 3,500 kg but not exceeding 10,500 kg other than omnibuses.

(i) Chassis, consisting of:

Chassis frames, suspension assemblies, radiator, engine, clutch, gearbox, propeller shaft 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 attachment or components.

(ii) Cabs, the following parts of:

Panels, and framework (if any)

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.

(iii) Cabs built up

These cabs may be imported in a fully finished condition provided they are entered under Tariff items 8704.21.19, 8704.22.11, 8704.23.09, 8704.31.19, 8704.32.11 and 8704.90.21 of the 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 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; including combination radio cassette player units;
 Seat belts;
 Seat frame and spring frame assemblies including springs therefor;
 Seat reclining mechanisms, rotary type, being any reclining mechanisms that rely in their principle means of operation on the rotary movement of a planetary geared system of interfacing gears operating a rotary drive, thus enabling an infinitely discrete radial movement of the recliner arms;
 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.

(B) 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

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.

(ii) Cabs, the following parts of:

Panels, and framework (if any).

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.

(iii) Cabs built up.

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 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 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