



CUSTOMS RULING REPORT (TARIFF CLASSIFICATION)

Ruling Number:	R23/24-0064
Applicant:	[REDACTED]
Goods:	New tyres for all terrain/quad bike ([REDACTED])
Composition:	Rubber
Use:	To be fitted to an ATV
Form:	Complete
Tariff Heading(s) in contention	40.11 New pneumatic tyres, of rubber:
Applicant's opinion	4011.70.00 39K or 4011.90 90 00L
Findings:	Agree with one code outlined by Applicant. 4011.90.90 00L

INTRODUCTION

- 1 The Applicant, [REDACTED] (client code [REDACTED]) has applied for a Customs Ruling on a tariff classification under section 333(1)(a) of the Customs and Excise Act 2018.
- 2 The goods are new tyres ([REDACTED]) for fitting onto an all-terrain/quad bike (hereinafter referred to as "the goods").
- 3 In support of their application, the Applicant has provided:
 - Completed application form.
 - Information about goods.

APPLICANT'S SUBMISSION

- 4 The Applicant's opinion is that the goods are classified under either tariff item 4011.70.00 39K or 4011.90 90 00L.

5 The Applicant also states:

“The intended purpose, as per the importer, is to be fitted to an ATV for farm use therefore they would use tariff code 4011700039K other agricultural tyre.

A quad bike can be used for recreational purpose as well therefore the broker would also consider 4011909000L other pneumatic tyres. As per GRI3(c) – good shall be classified under the tariff code which occurs last in numerical order among those which equally merit consideration therefore, we would use 4011909000L other pneumatic tyres” (sic)

THE GOODS

6 The goods are [REDACTED] new pneumatic tyres, of rubber for fitting to an ATV/quad bike.

7 The information provided states that:

- [REDACTED].
- [REDACTED].
- [REDACTED].

8 An image of the goods was supplied; however, this is all black and unable to be seen clearly. As a result, the following images have been extracted from the website ([REDACTED] - accessed 19/02/2024).



¹ This information has been extracted from the information provided which is an extract from the website. The spelling of tire vs tyre was used.

THE TARIFF

- 9 New Zealand is a signatory to the International Convention on the Harmonized Commodity Description and Coding System (“the Harmonized System Convention”). The Working Tariff of New Zealand (the Tariff) implements this convention.
- The Tariff is divided into two parts. All imported goods must be classified, and the first part of the Tariff (Part I) is used for this classification. The second part of the Tariff (Part II) sets out if there are any concessions applicable to the goods.
- 10 Goods are classified within the Tariff in accordance with the General Rules for Interpretation of the Tariff (GRI). GRI 1 states that classification is determined according to the headings and any relative Section Notes or Chapter Notes. GRI 6 states that classification of goods in the subheadings, items and statistical keys of a heading is determined according to the terms of those subheadings, items and statistical keys and any related Subheading Notes or New Zealand Notes.

LEGAL NOTES

- 11 There are no applicable Legal Notes.

EXPLANATORY NOTES

- 12 There are no applicable Explanatory Notes.

CLASSIFICATION RULES

- 13 Goods are classified within the Tariff in accordance with the General Rules for Interpretation of the Tariff (GRI).
- 14 There are six rules of interpretation, however for this ruling only GRI 1 and GRI 6 are applicable.
- 15 GRI 1 provides that, for legal purposes, classification shall be determined according to the terms of the headings and any relative Section Notes or Chapter Notes.
- 16 GRI 6 provides that the classification of goods in the subheadings, items and statistical keys of a heading shall be determined according to the terms of those subheadings, items and statistical keys and any related Subheading Notes or New Zealand Notes.

CLASSIFICATION OF GOODS

- 17 The goods are XXXXXXXXXX new pneumatic tyres, of rubber for fitting to an ATV/quad bike.
- 18 The first rule of tariff classification interpretation (GRI 1) provides that classification shall be determined according to the terms of the headings. The only heading under consideration is:

- Heading 40.11

New pneumatic tyres, of rubber:

Heading 40.11

- 19 Tariff heading 40.11 is divided into three tariff subheadings, three tariff items with statistical key codes and two tariff items without statistical key codes at the one-dash level:

- | | |
|----------------|---|
| 4011.10 | - Of a kind used on motor cars (including station wagons and racing cars): |
| 4011.20 | - Of a kind used on buses or lorries: |
| 4011.30.00 00K | - Of a kind used on aircraft |
| 4011.40.00 00C | - Of a kind used on motorcycles |
| 4011.50.00 00G | - Of a kind used on bicycles |
| 4011.70.00 | - Of a kind used on agricultural or forestry vehicles and machines |
| 4011.80.00 | - Of a kind used on construction, mining or industrial handling vehicles and machines |
| 4011.90 | - Other: |

- 20 The goods are not being used on motorcars, buses, lorries, aircraft, bicycles, construction, mining or industrial vehicles and machines.

- 21 While ATV vehicles are ridden in a similar manner to a motorcycle, for classification purposes the goods are not motorcycles.

- 22 Four-wheeled farm bikes are classified in the Working Tariff under tariff heading 87.03 (specifically 8703.21.19 10F).

- 23 While the tyres are not being used on motor cars, four-wheeled farm-bike vehicles are covered by this heading and therefore have been classified as being vehicles designed for the transport of persons.

- 24 For this reason, the goods have been eliminated from being used on vehicles and machines for agricultural purposes as they are not specifically designed for that purpose.

- 25 Therefore, in my opinion, the goods are classified under the 'Other' tariff subheading 4011.90.

- 26 Tariff subheading 4011.90 is divided into two unnumbered tariff subheadings at the two-dash level:

- - Having a "herring-bone" or similar tread:
- - Other:

27 The tyres have deep tread and open-wing design, so do not fit within the definition of having a “herring-bone or similar tread”; therefore, the goods fall under the ‘other’ unnumbered tariff subheading.

28 This tariff subheading is divided into one unnumbered tariff subheading and one tariff item with a statistical key code at the three-dash level:

- - - Of a kind used on light commercial vehicles:

4011.90.90.90 00L - - - Other

29 The tyres will not be used on light commercial vehicles. As a result, the goods fall under tariff item 4011.90.90.00L.

DECISION

30 The [REDACTED] new pneumatic tyres, of rubber for fitting to an ATV/quad bike are classified with Tariff item 4011.90.90 00L by application of GRIs 1 and 6 in the Working Tariff Document of New Zealand.



[REDACTED]

[REDACTED]

Date: 20 February 2024



[REDACTED]

[REDACTED]

Date: 21 February 2024