

ITEM: Concrete-mixer lorry with self-loading function, consisting of a cab and a motor-vehicle chassis on which the working equipment is permanently mounted. The cab and the motor-vehicle chassis are equipped with an internal combustion engine, a manual gearbox, four wheels, and steering and braking systems. The working equipment comprises a concrete mixing drum, a loading bucket fixed on lifting arms, and an unloading chute. The operator's seat can be reversed by 180°. This concrete-mixer lorry has a maximum speed of 25 km/h and is designed to prepare, transport, and unload concrete and mortar at the construction site.

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## Tariff Classification Suggestion

### Phase 1

#### Top 3 candidate chapters

Chapter	Justification
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| <b>87</b> | By GIR 1, classification is per heading texts and legal notes; heading 87.05 expressly covers special-purpose motor vehicles, including concrete-mixer lorries (camiones hormigonera). The ENs clarify that vehicles permanently equipped to perform special tasks other than transporting persons or goods fall in 87.05, and if a goods vehicle carries equipment with its own function, it becomes a special-purpose vehicle of 87.05. Thus, a self-loading concrete-mixer lorry designed to mix, transport, and unload on site is 87.05 (GIR 1, 3(a)). |
| <b>84</b> | Chapter 84 (e.g., 84.74) covers machinery for mixing or kneading mineral substances such as cement or plaster. However, when this mixing equipment is permanently mounted on a motor-vehicle chassis designed for a special task, the more specific vehicle provision 87.05 prevails (GIR 3(a)), per EN notes distinguishing special-purpose motor vehicles from standalone machinery.   |

### Phase 2

## TARIFF CLASSIFICATION RULING

#### I. Applicable legal framework

- General Rules of Interpretation (GIR) • “THE TITLES OF SECTIONS, CHAPTERS OR SUBCHAPTERS ARE PROVIDED FOR EASE OF REFERENCE ONLY; FOR LEGAL PURPOSES, CLASSIFICATION SHALL BE DETERMINED ACCORDING TO THE TERMS

OF THE HEADINGS AND ANY RELATIVE SECTION OR CHAPTER NOTES...” (Rule 1). •  
“THE HEADING WHICH PROVIDES THE MOST SPECIFIC DESCRIPTION SHALL BE  
PREFERRED TO HEADINGS PROVIDING A MORE GENERAL DESCRIPTION” (Rule  
3(a)). • “MIXTURES, COMPOSITE GOODS... SHALL BE CLASSIFIED AS IF THEY  
CONSISTED OF THE MATERIAL OR COMPONENT WHICH GIVES THEM THEIR  
ESSENTIAL CHARACTER, INsofar AS THIS CRITERION IS APPLICABLE” (Rule 3(b)).  
• “FOR LEGAL PURPOSES, THE CLASSIFICATION OF GOODS IN THE SUBHEADINGS  
OF A HEADING SHALL BE DETERMINED ACCORDING TO THE TERMS OF THOSE  
SUBHEADINGS... PROVIDED THAT ONLY SUBHEADINGS AT THE SAME LEVEL ARE  
COMPARABLE” (Rule 6).

- Applicable Chapter 87 Notes and ENs • “For the purposes of heading 87.04... if such apparatus has its own or additional function, the means of transport is to be considered as a special-purpose motor vehicle of heading 87.05.” (EN Ch. 87, to 87.04). • “For the purposes of heading 87.05, ‘special-purpose motor vehicles’ are those vehicles... permanently equipped... with apparatus to perform special tasks, other than the transport of persons or goods.” (EN Ch. 87, to 87.05). • Legal text heading 87.05: “Special-purpose motor vehicles... (for example: ... concrete-mixer lorries...)” (87.05). Subheading: “8705.40 – Concrete-mixer lorries.”

- Relevant Chapter 84 notes and texts (to exclude alternatives) • Legal text 84.74: “8474.31.01 – Concrete mixers and mortar-kneading machines.” • Legal texts 84.29 and 84.30 (earth-moving and similar machinery), for exclusion of ancillary loader/worksite functions: 84.29 (mechanical shovels, excavators, loaders) and 84.30 (other grading, excavating, etc., machines).

## II. Legal-technical analysis

Object: Self-loading concrete-mixer lorry, with cab and motor-vehicle chassis; working equipment (concrete mixing drum, loading bucket on lifting arms, and discharge chute) permanently mounted; internal combustion engine, manual gearbox, four wheels, steering and brakes; 180° reversible seat; maximum speed 25 km/h; designed to prepare, transport, and discharge concrete/mortar at the job site.

- 1) Chapter 87 (motor vehicles). Applying GIR 1, classification is determined by heading texts and chapter notes. The good is, first and foremost, a “motor vehicle” with chassis, engine, steering, and brakes. The EN to Ch. 87 specifies that when a goods vehicle incorporates apparatus “with its own or additional function,” it ceases to be 87.04 and is considered a “special-purpose motor vehicle” of 87.05. It also defines

87.05 as vehicles with permanently mounted equipment for special tasks other than ordinary transport of persons or goods.

- 2) Heading 87.05. The legal text expressly cites “concrete-mixer lorries” as a typical example of heading 87.05. The mixing equipment and its self-loading and discharge system constitute the permanently mounted apparatus that gives the vehicle its special purpose: to mix, transport, and pour concrete at the worksite, a function distinct from ordinary transport of goods.
- 3) Subheading 8705.40. Applying GIR 6, within 87.05 the single-dash subheading “8705.40 – Concrete-mixer lorries” directly describes the article, and is therefore applicable by specificity.
- 4) Essential character. Even if viewing the good as composite (concrete mixer + loader bucket on a vehicle), GIR 3(b) points to the function conferring the essential character, i.e., the preparation and delivery of concrete, represented by the mixer system on a truck chassis, confirming 87.05 and, at subheading level, 8705.40.

### III. Exclusion of alternative headings or chapters (Chapters 87 and 84)

- Heading 87.04 (Motor vehicles for the transport of goods). Not applicable. The EN to Chapter 87 is categorical: if the vehicle has apparatus with “its own or additional function,” it is considered a special-purpose vehicle of 87.05. The mixing drum and self-loading system meet this condition. Therefore, it cannot be treated as a simple goods vehicle of 87.04.
- Heading 87.09 (Works trucks...). Not applicable. Heading 87.09 is limited to “works trucks... of the type used in factories, warehouses, dock areas or airports, for the short-distance transport of goods,” without lifting devices, which does not correspond to a concrete-mixer truck equipped with mixing and discharge apparatus for construction work.
- Chapter 84, heading 84.74 (machinery for preparing mineral substances; concrete mixers). Excluded at heading level. Although 8474.31 covers “Concrete mixers and mortar-kneading machines,” the good to classify is a “motor vehicle” with permanently mounted working equipment. Under GIR 1 and 3(a), the more specific and proper description is “special-purpose motor vehicle” (87.05), which expressly cites “concrete-mixer lorries.” The machines of 84.74 cover mixers as standalone machines, but do not convert a truck so equipped into a “machine of Chapter 84”; Chapter 87 governs motor vehicles with specific equipment.

- Chapter 84, headings 84.29 and 84.30 (earth-moving machines). Not applicable. The loading bucket is ancillary to the principal function (mixing and pouring concrete). Headings 84.29 and 84.30 describe “mechanical shovels, excavators, loaders” and other grading, excavating, or compacting machines, which do not identify the good or its essential function. By GIR 3(b), the essential character lies in the mixer-on-vehicle function, not in the ancillary loading function.

Interpretative note on “self-loading”: The EN to Ch. 87 mentions, regarding crane trucks of subheading 8705.10, an exclusion for “vehicles... of heading 87.04 which load themselves.” That clarification is made in the context of crane trucks, not concrete-mixer trucks; moreover, the same compendium clarifies that when the mounted apparatus has its own or additional function, the vehicle ceases to be 87.04 and becomes 87.05. In the case of a self-loading concrete-mixer truck, the special function (mixing and pouring concrete) remains determinative, and heading 87.05 expressly cites “concrete-mixer lorries.”

#### IV. Documentary requirements

To support classification before the authority, the importer must provide at least:

- Manufacturer’s technical data sheet and catalog indicating: design as a motor vehicle, chassis, engine, transmission system, maximum speed, gross vehicle weight rating and payload, and specification that the mixing and self-loading equipment is permanently mounted.
- Operation and maintenance manual for the mixing equipment and the self-loading/discharge system.
- Drawings or photographs of the assembly showing cab, chassis, drum, loading arms, and discharge chute, as well as permanent mounting of the equipment to the chassis.
- Manufacturer’s statement of intended use: preparation, transport, and discharge of concrete/mortar on site.
- Where applicable, evidence of “new” or “used” condition (odometer, serial number/model year), if required to reach the national subheading, without prejudice to this ruling being resolved at the HS subheading level only.

#### V. Conclusion

Based on GIR 1, 3(a), 3(b), and 6; on the Chapter 87 Notes and ENs; and on the applicable legal texts, the described product is classified as a concrete-mixer lorry, being a special-purpose motor vehicle with permanently mounted mixing and self-loading equipment, a

119 function distinct from the ordinary transport of goods and expressly covered by heading  
120 87.05 and subheading 8705.40.

121 Classification table

- 122 • Chapter: 87 (Motor vehicles; etc.)
- 123 • Heading: 87.05 (Special-purpose motor vehicles... “concrete-mixer lorries”)
- 124 • Subheading: 87.05.40 (Concrete-mixer lorries)
- 125 • National subheading: Not determined in this ruling (resolved only at the HS  
126 subheading level as instructed)
- 127 • NICO: Not determined in this ruling

128 Decision: Subheading 8705.40.

129 It is hereby recorded that preference has been given to the more specific description (GIR  
130 3(a)) and to essential character (GIR 3(b)) over generic descriptions of Chapters 87 and 84,  
131 excluding 87.04, 87.09, 84.74, 84.29, and 84.30 for the reasons stated.