

ITEM: Asphalt material transfer vehicle, which is a self-propelled machine, mainly consisting of a receiving hopper, an intermediate hopper with a three-way mixing auger, and conveyors; the product also incorporates an engine compartment, an operator's position, and wheels, and is designed to prevent the thermal and material segregation of a ready-made asphalt mixture during transfer from a tipping lorry to an asphalt paver during continuous asphalt laying.

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## Suggested Tariff Classification

### Phase 1

#### Top 3 candidate chapters

Chapter Justification

**87** By GRI 1, the legal text is followed: 87.05 covers motor vehicles for special uses (includes concrete mixer trucks), not mainly designed to transport goods. Notes 7 and 8 of Ch. 87 indicate that if the mounted device has its own or additional function, the vehicle is classified in 87.05 as "special purpose." The MTV is self-propelled with hoppers, auger, and conveyors to transfer and homogenize asphalt mixture; thus, 87 is more specific (GRI 3(a)).

**84** Alternative as a "machine" for handling/mixing: 84.28 (conveyors and other lifting/handling apparatus) and 84.74 (machines for mixing/kneading mineral substances) could be considered under GRI 1; failing that, 84.79 (own function not elsewhere specified). However, 87.05 is more specific for a self-propelled vehicle with a specialized function (GRI 3(a)).

### Phase 2

#### TARIFF CLASSIFICATION OPINION

##### I. Applicable regulatory framework

- General Rules of Interpretation (GRI)
  - GRI 1: "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..."
  - GRI 3(a): "WHEN... GOODS ARE, PRIMA FACIE, CLASSIFIABLE UNDER TWO OR

MORE HEADINGS, THE HEADING WHICH PROVIDES THE MOST SPECIFIC DESCRIPTION SHALL BE PREFERRED TO HEADINGS PROVIDING A MORE GENERAL DESCRIPTION.”

• GRI 6: “FOR LEGAL PURPOSES, THE CLASSIFICATION OF GOODS IN THE SUBHEADINGS OF A HEADING SHALL BE DETERMINED ACCORDING TO THE TERMS OF THOSE SUBHEADINGS AND ANY RELATED SUBHEADING NOTES AND, MUTATIS MUTANDIS, TO THE ABOVE RULES, ON THE UNDERSTANDING THAT ONLY SUBHEADINGS AT THE SAME LEVEL ARE COMPARABLE.”

- Chapter 87 (Notes and legal texts)

- National note (interpretation) on 87.04: if the vehicle for goods is equipped with a device with “its own or additional function, the means of transport shall be considered as a special purpose motor vehicle of heading 87.05.”

- National note on 87.05: “motor vehicles for special purposes... permanently and uniformly equipped with devices to perform special tasks, other than the transport of persons or goods.”

- Legal text 87.05: “Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example: breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).”

- Chapter 84 (Notes and legal texts)

- Legal text 84.79: “Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.”

- Subheading 8479.10: “Machines and mechanical appliances for public works, building or the like,” including, among others, “Self-propelled asphalt spreaders, even with asphalt melting equipment.”

- Legal text 84.28 (scope to exclude): “Other lifting, handling, loading or unloading machinery (for example: lifts, escalators, conveyors, teleferics).”

- Legal text 84.29 (scope to exclude): “Bulldozers, angledozers... self-propelled road rollers and tamping machines.”

- Legal text 84.30 (scope to exclude): “Other moving, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, pile-drivers and pile-extractors; snowploughs.”

## II. Legal-technical analysis

Description of the good: Self-propelled road construction vehicle/machine that receives asphalt mixture from a tipping truck, conditions it (mixes with a three-way auger to prevent thermal/material segregation) and continuously transfers it to a paver, incorporating

hoppers (receiving and intermediate), conveyors, engine compartment, operator's station, and wheels.

1) Applicable chapter

- By its main technical function (direct support to continuous asphalt laying in public works) it is a “machine... for public works, building or the like” of Chapter 84, subheading 8479.10, which precisely covers this class of paving equipment, even self-propelled (e.g. self-propelled asphalt spreaders). In accordance with GRI 1, the legal text of the specific heading/subheading by function is applied.
- Self-propulsion does not itself displace it to Section XVII: Chapter 84 itself contains numerous self-propelled machines for public works (84.29, 84.30, 84.79.10), showing that the presence of an engine and cab does not necessarily make the good a “motor vehicle” of 87.05. Functional specificity (GRI 3(a)) is privileged over the generic nature of “special purpose vehicle.”

2) Heading and subheading

- Heading 84.79: applies as a machine with its own function (continuous transfer/conditioning of asphalt mixture during laying), not expressed in other headings of 84.25 to 84.30; its legal scope is residual within Ch. 84, but its subheading 8479.10 is specific for “public works, building or the like.”
- Subheading 8479.10: the function in road paving fits “machines and appliances for public works” (GRI 6). It is not a strict asphalt spreader (does not extend the mixture), so it falls under “other” of 8479.10.99/... in NICO.

3) Subdivision and NICO

- Within 8479.10, subdivision “8479.10.99, Other” covers appliances not specifically identified as spreaders or sweepers; its NICO 99 is “Other.”
- Result: 8479.10.99, NICO 99.

III. Exclusion of alternative headings or chapters

- Chapter 87, heading 87.05 (special purpose vehicles)
  - Although the equipment incorporates engine, operator station, and wheels, 87.05 is aimed at “special purpose motor vehicles” (examples: crane lorries, concrete-mixer lorries, road sweepers, spraying lorries). By its technical function (equipment for conditioning/transferring asphalt mixture working jointly with the paver), it fits more specifically in 8479.10 (“machines... for public works”), which even provides for self-propelled paving equipment in the tariff text (self-propelled asphalt

spreaders). Applying GRI 3(a), the specific functional description of Ch. 84 prevails over the generic “special vehicle” of Ch. 87.

- Additionally, the national note for 87.04/87.05 clarifies that a goods transport vehicle with a device of its own function falls into 87.05; however, the good at issue is not a goods transport vehicle but a process machine for road work (it does not transport goods in the sense of 87.04).

- Chapter 87, heading 87.04 (goods transport vehicles)

- Not applicable: the object is not “for the transport of goods”; and even if it carried an additional device, such a case refers to 87.05 (national note 7), not 87.04.

- Chapter 84, heading 84.28 (lifting, loading, unloading or handling)

- The equipment includes conveyors and hoppers, but its design is specific for road works with asphalt mixture. 84.28 covers generic lifting/handling devices (lifts, conveyors); against this, 8479.10 “for public works” more specifically describes the function and destination (GRI 3(a)).

- Chapter 84, heading 84.29 (bulldozers, excavators, compactors)

- Not applicable: the good does not perform earthmoving, excavating, loading, or compacting tasks listed in 84.29; its function is conditioning/transferring asphalt mixture during continuous laying.

- Chapter 84, heading 84.30 (other moving, boring, compacting machinery; snowploughs)

- Not applicable: does not correspond to moving, boring, compacting, or pile-driving; its function lies outside the list of 84.30. It is more specifically covered by 8479.10 (public works machines).

#### IV. Documentary requirements

To fully support the classification, the importer must provide:

- Technical sheet and operation manual specifying: main function, material flow diagram, presence of mixing system (augers), type of conveyors, and capacities.

- Description of propulsion and travel system (maximum speed, road circulation aptitude/limitations).

- Images and/or videos of the equipment in operation, showing its function together with the paver.

- Specification of the frame/chassis (whether it is a dedicated machine chassis or road truck chassis).

- 122 • Weight, dimensions, and thermal performance (temperature management to avoid  
123 segregation).
- 124 • Commercial catalog or manufacturer’s brochure identifying the product and its  
125 intended use in public works.
- 126 V. Conclusion
- 127 Proposed classification
- 128 • Chapter: 84
- 129 • Heading: 84.79 (Machines and mechanical appliances with individual functions, not  
130 specified or included elsewhere in this Chapter)
- 131 • Subheading: 8479.10 (Machines and appliances for public works, building or the like)
- 132 • Subdivision: 8479.10.99 (Other)
- 133 • NICO: 99 (Other)
- 134 Resolution: Based on GRI 1, 3(a), and 6, the described “asphalt material transfer vehicle” is  
135 classified, by its specific function in road paving works and its character as a work machine,  
136 under 8479.10.99 with NICO 99.
- 137 Conditional determination
- 138 • Option A (if the equipment, in addition to transferring, directly performs the  
139 spreading of the asphalt mixture, constituting an asphalt spreader):
- 140 • Chapter 84; Heading 84.79; Subheading 8479.10; Subdivision 8479.10.04 “Self-  
141 propelled asphalt spreaders, even with asphalt melting equipment”; NICO 00.
- 142 • Option B (if it is proven that it is built on a road truck chassis and is designed as a  
143 “special purpose motor vehicle,” mainly suitable for road circulation):
- 144 • Chapter 87; Heading 87.05 “Special purpose motor vehicles...”; Subheading  
145 8705.90; Subdivision 8705.90.99 “Other”; NICO 00.
- 146 • Option C (if it is demonstrated that its essential function is not road paving but  
147 merely generic lifting/handling of materials by conveyors/hoppers, without  
148 specialization for paving):
- 149 • Chapter 84; Heading 84.28; Subheading 8428.90; Subdivision 8428.90.99 “Other”;  
150 NICO 99.
- 151 MISSING CRITERIA:

- 152 • Documentary confirmation of whether the equipment spreads the mixture (or only  
153 transfers it).
- 154 • Nature of the chassis (dedicated machine vs. road truck chassis) and road  
155 circulation suitability (homologation, speed, road use).
- 156 • Technical evidence on its specific destination for paving (manufacturer's sheet,  
157 processes, and usage limitations).