

ITEM: A 27 tons semi-trailer measuring 14m in length and 4.4m in height, which has been specifically adapted for use as a mobile cinema and can be transformed into a cinema at the location where films are to be screened. The auditorium of the product comprises various permanent fixtures, namely electrical fittings (wiring, sockets, switches, circuit breakers, etc.), air conditioning equipment, 100 permanent seats for the audience and a screen for projecting films. The product also includes loudspeakers and a video projector. The loudspeakers are attached to the interior walls of the semi-trailer using screws. The video projector is placed in the semi-trailer and is completely detached from it. When in use, it can be placed on a table or fixed on a tripod.

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## Tariff Classification Suggestion

### Phase 1

#### Top 3 Candidate Chapters

Chapter	Justification
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| <b>87</b> | By GRI 1, this is a semi-trailer; heading 87.16 expressly covers “Trailers and semi-trailers...; other non-mechanically propelled vehicles; and parts thereof.” The National Note 14 defines trailers as non-self-propelled and needing towing, matching the item’s nature. Under GRI 3(a), this specific vehicle heading prevails over broader options. The fixed seats/AC and separate projector do not alter the essential character as a trailer (GRI 3(b)). |
| <b>94</b> | Chapter 94.06 covers prefabricated buildings (housing units, offices, shops, hangars, garages, etc.), which may be pre-equipped with fixed electrical installations. However, these are “prefabricated buildings”; vehicles are classified in Section XVII (Transport equipment). By GRI 3(a), Chapter 87 (trailers) is more specific for a semi-trailer than Chapter 94.  |
| <b>85</b> | The set includes a video projector (heading 85.28) and loudspeakers (heading 85.18). Yet, per GRI 3(b), in a composite good the essential character is the semi-trailer; the AV devices are subordinate—and the projector is not even fixed—so Chapter 85 does not govern the whole.   |

## Phase 2

### TARIFF CLASSIFICATION OPINION

#### I. Applicable normative framework

- General Rules of Interpretation (GRI): • “The titles of Sections, Chapters or Sub-Chapters 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)) and, if not decisive, Rule 3(b) provides for classification according to the “essential character” of the set (a criterion that may result from the bulk, quantity, weight, value or the functional importance of one of the materials/components). • Rules 1 to 5 apply, mutatis mutandis, to classification at the subheading level (Rule 6, Explanatory Note).
- Chapter 87 (text and national notes): • Heading 87.16: “Trailers and semi-trailers; other vehicles, not mechanically propelled; and parts thereof.” • Subheadings of 87.16: – 8716.10: “Trailers and semi-trailers of the caravan type for housing or camping.” – 8716.20: “Self-loading or self-unloading trailers and semi-trailers for agricultural use.” – 8716.31: “Tanker trailers” and 8716.39: “Other” (both under “Other trailers and semi-trailers for the transport of goods”). – 8716.40: “Other trailers and semi-trailers.” • National Note (NESA) to Ch. 87: “For the purposes of heading 87.16, trailers are those vehicles that are not capable of moving by their own means and therefore need to be towed or pushed...”
- Chapter 94 (text and national explanatory notes): • 94.06: “Prefabricated buildings,” considered as such, including when pre-equipped, when they are “designed to be assembled together so as to constitute permanent constructions.” • For 94.01 to 94.03: “Articles (other than parts) ... must be designed to be placed on the floor.” • 94.05 covers “Lamps and lighting fittings (including spotlights)...” but as lighting goods, not vehicles.

#### II. Legal-technical analysis

- Product under review: A 27-ton semi-trailer (approx. 14 m length x 4.4 m height), adapted as a mobile cinema, transformable on-site into a movie auditorium; contains permanent electrical fittings, air conditioning, 100 fixed seats, and a projection screen; includes loudspeakers bolted to the interior walls; a video projector that is detached and placed on a table/tripod during use.

- Chapter determination (GRI 1): • The product is a semi-trailer incapable of self-propulsion; per the NESA to Chapter 87, such non-self-propelled vehicles that must be towed are “trailers” for heading 87.16. • Heading 87.16 expressly covers “Trailers and semi-trailers; other vehicles, not mechanically propelled; and parts thereof.” By its nature and construction, the merchandise meets the text of this heading.
- Heading/subheading path (GRI 1 and 6): • Within heading 87.16: – Not 8716.10: it is not a caravan-type for housing or camping; its purpose is a public cinema, not lodging/camping (text of 8716.10). – Not 8716.20: not an agricultural self-loading/unloading trailer (text of 8716.20). – Not 8716.31/8716.39: both belong under “trailers and semi-trailers for the transport of goods” (including tankers and other goods-carrying types). The subject is not principally designed to transport goods; its fixed auditorium fittings (100 seats, screen, A/C, electrical) reveal a specialized, non-cargo function inconsistent with goods transport as required by these subheadings. – Therefore, it falls under 8716.40 “Other trailers and semi-trailers.”
- Complementary reasoning (GRI 3(b) only in the alternative): • Even if considered an assembly of a trailer with other equipment (seats, A/C, speakers, projector), the essential character is conferred by the semi-trailer structure (chassis/body), which determines the nature and use (mobile venue). The projector is removable and the speakers are mere fittings; the auditorium elements do not alter the essential nature as a semi-trailer. Thus, the classification would still be the semi-trailer subheading under GRI 3(b), should GRI 1 be deemed insufficient.

### III. Exclusion of alternative headings or chapters (limited to Chapters 87 and 94)

- Within Chapter 87: • 87.05 (special purpose motor vehicles): inapplicable because this heading concerns motor vehicles; the merchandise is not self-propelled. The NESA for 87.05 defines “special purpose motor vehicles” as vehicles permanently equipped to perform tasks other than the transport of persons or goods, but it presupposes motor vehicles, not trailers. The correct scope for trailers is heading 87.16 per NESA Note 14 cited above. • 8716.10: Excluded, as it is not a caravan-type for housing/camping. • 8716.20: Excluded, no agricultural self-loading/unloading function. • 8716.31/8716.39: Excluded because they are explicitly “for the transport of goods,” which does not describe a permanently fitted cinema auditorium function. • 8716.80: Excluded; this covers “other vehicles” not classifiable as trailers; our product is specifically a semi-trailer and thus belongs under the block 8716.1x–8716.4x, not under 8716.80.

- Within Chapter 94:
  - 94.06 (prefabricated buildings): Excluded. Prefabricated buildings in 94.06 are normally modular units designed to be assembled together to form “permanent constructions.” The subject is a semi-trailer on wheels, intended to travel and be deployed temporarily, not a permanent construction; therefore, 94.06 is not applicable.
  - 94.01/94.03 (seats/furniture): Excluded. These headings cover furniture items designed to be placed on the floor; they do not subsume the vehicle itself. The presence of built-in seating does not change the classification of the assembled semi-trailer, which remains governed by heading 87.16 (GRI 1 and 6). Note: “Articles (other than parts) of headings 94.01 to 94.03 must be designed to be placed on the floor.”
  - 94.05 (luminaires and projectors): Excluded. 94.05 covers lighting appliances (including certain projectors) as goods in themselves; it does not apply to a semi-trailer that incidentally carries lighting or projection equipment. The trailer’s classification prevails under GRI 1, and any lighting/projection elements do not displace the vehicle’s classification.
- Special note on 8716.40 (as requested): Far from being discarded, 8716.40 is the appropriate subheading because the product is a semi-trailer that is neither a caravan for housing/camping (8716.10) nor a trailer for the transport of goods (8716.31/8716.39). It is therefore covered by “Other trailers and semi-trailers” of 8716.40 (GRI 1 and 6).

IV. Documentary requirements To support and expedite customs determination, the importer should provide:

- Detailed technical sheet and manufacturer’s brochure of the semi-trailer (dimensions, tare and gross weights, coupling type, braking system).
- Photographs and interior layout/floor plan showing the permanent fittings (electrical installation, A/C units, seating anchorage, screen).
- Evidence of the trailer’s homologation or VIN/serial identification for trailers/semi-trailers, if applicable.
- Installation manual or engineering statement regarding the fixed nature of the auditorium fittings (seats, wiring, A/C) and the removable nature of the video projector.
- Any conversion/modification documentation proving its specific adaptation as a mobile cinema.

V. Conclusion

116 • Proposed tariff classification (limited to subheading level, per instruction): •  
117 Chapter: 87 • Heading: 87.16 – Trailers and semi-trailers; other vehicles, not  
118 mechanically propelled; and parts thereof • Subheading: 8716.40 – Other trailers  
119 and semi-trailers • National fraction: Not determined in this opinion (the user  
120 requested classification only up to subheading level). • NICO: Not determined in  
121 this opinion (classification provided only up to subheading level).

122 Resolution: Under GRI 1 and 6, and the relevant legal notes, the described mobile-cinema  
123 semi-trailer is classified in subheading 8716.40. This conclusion follows from the explicit  
124 scope of heading 87.16 and the exclusion of subheadings for caravans (8716.10) and  
125 goods-transport trailers (8716.31/8716.39). The auditorium fittings do not alter the  
126 essential nature as a semi-trailer; therefore, 8716.40 applies.