

1 ITEM: Self-propelled concrete mixer with self-loading function, consisting of a cab and a  
2 motor-vehicle chassis. The cab contains controls (e.g., steering wheel, accelerator pedal,  
3 brake pedal, gear box, handbrake, instrument panel, etc.). The motor-vehicle chassis  
4 contains an internal combustion engine, a manual gear box, steering and braking devices.  
5 Working equipment for loading components is installed on the motor-vehicle chassis. The  
6 concrete mixer is designed to prepare, transport, and unload concrete and mortar at the  
7 construction site. Technical characteristics: - wheel arrangement: 4x4; - type, brand,  
8 engine model: diesel; - displacement, engine power: 4,500 cm<sup>3</sup>, 119 kW/161.79 hp; -  
9 speed: from 0 to 30 km/h; - concrete output per 1 cycle: 5.5 m<sup>3</sup>; - mixer volume: 7,600 l; -  
10 productivity: up to 15 m<sup>3</sup> per hour/3 cycles; - fuel consumption: 10–15 l/hour; - production  
11 time, cycle: 20–30 min.

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## 13 Tariff Classification Suggestion

### 14 Phase 1

#### 15 Top 3 candidate chapters

Chapter Justification

**87** By GRI 1, classification follows the heading text and legal notes; heading 87.05 expressly names special-purpose motor vehicles such as concrete-mixer lorries (camiones hormigonera). National Notes for Chapter 87 clarify that vehicles permanently equipped to perform tasks other than transporting persons or goods belong in 87.05.

**84** Chapter 84 covers machinery for mixing mineral substances, including cement and mortar, under 84.74. However, under GRI 3(a), heading 87.05 is more specific to concrete-mixer motor vehicles than the generic mixers in Chapter 84, so Chapter 84 yields to the specificity of 87.05.

### 16 Phase 2

## 17 TARIFF CLASSIFICATION RULING

### 18 I. Normative framework

- 19 • General Rules of Interpretation (GRI): • “The titles of Sections, Chapters or  
20 Sub-Chapters are provided for ease of reference only; for legal purposes,  
21 classification shall be determined according to the terms of the headings and any

relative Section or Chapter Notes...” (GRI 1). • “The heading which provides the most specific description shall be preferred to headings providing a more general description...” (GRI 3(a)) and “...classification shall be according to the component which gives them their essential character...” (GRI 3(b)). • “The preceding Rules 1 to 5 shall govern, mutatis mutandis, classification at subheading levels...” (GRI 6, Explanatory Notes).

- Chapter 87 – National Explanatory Notes (NESA): • “For the purposes of heading 87.04... if such apparatus has its own or an additional function, the means of transport shall be considered a special-purpose motor vehicle of heading 87.05.” (NESA Chap. 87). • “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.” (NESA Chap. 87).
- Tariff texts (LIGIE): • Heading 87.05 subheading 8705.40: “Concrete-mixer lorries.” • Heading 84.74 subheading 8474.31: “Concrete mixers and mortar-kneading machines.”

II. Legal-technical analysis Object: Self-propelled concrete mixer with self-loading function, mounted on a motor-vehicle chassis with cab and diesel engine; designed to prepare, transport, and unload concrete/mortar at construction sites; 4x4; 119 kW; up to 30 km/h; mixer volume 7,600 l; 5.5 m<sup>3</sup> per cycle.

1) Chapter selection (GRI 1)

- The merchandise is a motor vehicle with permanently installed equipment to perform a special task (mixing and handling concrete). The NESA of Chapter 87 establishes that, when the vehicle carries an apparatus with its own/additional function beyond the transport of goods, it is considered a special-purpose vehicle of heading 87.05. Therefore, the applicable chapter is 87 (vehicles), not 84 (machinery).

2) Heading determination (GRI 1; NESA)

- Within Chapter 87, heading 87.05 covers “special-purpose motor vehicles... other than those principally designed for the transport of persons or goods,” which includes concrete-mixer lorries at subheading level 8705.40 and aligns with the NESA concept of special-purpose vehicles permanently equipped to perform special tasks. The described good matches a concrete mixer mounted on a self-propelled vehicle chassis and is designed to prepare, convey, and discharge concrete at worksites, fitting the concrete-mixer lorry concept.

3) Subheading determination (GRI 6)

- At the one-dash subheading level under 87.05, the text “Concrete-mixer lorries” (8705.40) precisely and nominally describes the complete article. By GRI 6, and applying GRI 1 mutatis mutandis at the subheading level, 8705.40 prevails as the most specific legal text for the article as presented.

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

- Heading 87.04 (motor vehicles for the transport of goods): Excluded. The NESA specifies that if the vehicle’s fitted apparatus has its own/additional function, the vehicle is considered a special-purpose vehicle of heading 87.05, not a goods-transport vehicle of heading 87.04. The concrete-mixing and self-loading functions are special functions beyond mere transport.
- Heading 84.74 (machinery for mixing mineral substances; 8474.31 “concrete mixers and mortar-kneading machines”): Excluded for the complete good. While the mixing equipment per se corresponds to 8474.31, the article at issue is a self-propelled motor vehicle with permanently mounted mixing equipment. Under GRI 1 and the NESA of Chapter 87, the complete article (vehicle + permanently fitted special equipment) is classified in heading 87.05. Furthermore, applying GRI 3(a), the specific designation “Concrete-mixer lorries” (8705.40) for the whole vehicle is more specific than the generic machinery heading 84.74 referring only to mixers as machines, not vehicles.
- Headings 84.29 and 84.30 (earth-moving, excavating, compacting, drilling machinery): Excluded. These headings cover graders, loaders, excavators, compactors, drilling machines, etc., not vehicles designed to mix and deliver concrete; their scope is illustrated by the legal texts for 84.29 and 84.30, which refer to earth-moving and related operations, not to concrete-mixer vehicles.

Note on 8705.40: The final classification is 8705.40. Consequently, no dismissal of 8705.40 is applicable. For completeness, it is noted that 87.05 expressly provides “Concrete-mixer lorries,” which is the nominal description of the product as presented.

IV. Documentary requirements for import clearance and verification To evidence the classification criteria derived from the cited Notes and headings, the importer should provide:

- Technical datasheet and manufacturer’s brochure specifying: permanent installation of the mixing drum and loading equipment on the motor-vehicle chassis; engine type and power; drive configuration (4x4); maximum speed; drum volume and mixing capacity; intended use at worksites.

- Photographs of the complete vehicle showing cab, chassis, drum, and self-loading system in assembled condition.
- Vehicle identification data (VIN/chassis), marking plates, and production/model information to show it is a motor vehicle built for the special function.
- User/operation manual sections describing mixing, transport, and discharge functions. These documents substantiate that the unit is a special-purpose motor vehicle as per the NESA in Chapter 87 and the legal text of subheading 8705.40.

#### V. Conclusion

- Classification pathway: • Chapter: 87 – Vehicles and associated items (per NESA criteria for special-purpose vehicles). • Heading: 87.05 – Special-purpose motor vehicles (other than those principally designed for the transport of persons or goods). • Subheading: 87.05.40 – Concrete-mixer lorries. • National fraction (8-digit) and NICO: Not determined here, as the request is limited to the subheading level.

Resolution: The self-propelled concrete mixer with self-loading function, permanently mounted on a motor-vehicle chassis, is classified at the subheading level as 87.05.40, in observance of GRI 1 and 6, and the NESA of Chapter 87 regarding special-purpose vehicles.