

All Motor Vehicle Traders

CLASSIFICATION OF TWIN-CABIN OR DOUBLE CABIN PICK-UP VEHICLES

1. Recently, the department has received many enquiries on the classification of twin-cabin or double cabin pick-up vehicles. Such vehicles are used for transport of passengers as well as goods. This circular is issued to clarify the classification of such vehicles.
 2. Motor vehicles principally designed for the transport of passengers fall under the Harmonised System (HS) heading 87.03 and are subject to 41% customs import duty. As for motor vehicles designed for the transport of goods such as single-cabin pick-up, they are classified under the HS heading 87.04.
 3. The department has received catalogues from some motor traders on some models of double-cabin vehicles. The following models have been classified non-dutiable under HS heading 87.04:
 - Nissan 4x2 NA 20 Gasoline Engine
 - Nissan 4x2 BD 25 Diesel Engine Direct Injection
 - Nissan 4x2 TD 27 Diesel Engine
 - Nissan 4x4 NA 20 Gasoline Engine
 - Nissan 4x2 BD 25 Diesel Engine Direct Injection
 - Nissan 4x4 TD 27 Diesel Engine
 - Nissan 4x4 Z 24 Gasoline Engine
 - Nissan Cabstar Wooden Lining
 - Nissan Cabstar All Steel
 - Daihatsu V57-PWS
 - Daihatsu V58-LW
 - Daihatsu V107-PWS
 - Isuzu NKR 66W
 - Isuzu NPR 66LW
 - Isuzu TFS54H-29
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