



## SEKTOR ZA CARINE

Broj: 03/1 18-3-40-248+09 234/09Banja Luka, 16.07. 2009. godineSvim REGIONALNIM CENTRIMA  
Odsjek za carine

Predmet: Objašnjenje o svrstavanju u Carinsku tarifu BiH "višenamjenskih" motornih vozila iz tarifnih brojeva 8703 i 8704, dostavlja se

Uvažavajući objašnjenja o svrstavanju motornih vozila u tarifne brojeve 8703 i 8704 koja su data u Komentaru carinske tarife po HS-u, u skladu sa objašnjenjima Kombinovane nomenklature Evropske unije za tarifne brojeve 8703 i 8704, ovim aktom dajemo objašnjenja o svrstavanju vozila tipa "pick-up" ("pik-ap") i tipa "van" (kombi, dostavna vozila). Navedena vozila predstavljaju "višenamjenska vozila" koja se, zavisno od svojih konstrukcionih karakteristika, svrstavaju u okviru tarifnog broja 8703 i 8704.

U Objašnjenju Kombinovane nomenklature Evropske unije („Official Journal of the European Union“ C 133/01 od 30.05.2008. godine), za tarifni broj 8703 navedeno je da isti obuhvata „višenamjenska vozila“ kao što su motorna vozila za prevoz osoba i robe.

## 1. Vozila „pick-up“ tipa

Ovaj tip vozila obično ima više od jednog reda sjedišta i sastoji se od dva odvojena dijela, tj. od zatvorene kabine za prevoz osoba i otvorenog ili prekrivenog prostora za prevoz robe.

Međutim, ovakva vozila se svrstavaju u tarifni broj 8704 ako je maksimalna unutrašnja dužina poda prostora za prevoz robe veća od 50% dužine razmaka između osovine vozila ili ukoliko ona imaju više od dvije osovine.

## 2. Vozila "van" tipa

- "Van" vozila koja imaju više od jednog reda sjedišta moraju ispuniti uputstva data u Komentaru carinske tarife po HS-u za tarifni broj 8703.
- "Van" vozila sa jednim redom sjedišta, koja imaju stalne tačke za pričvršćivanje (anchor points) i opremu za postavljanje sjedišta i sigurnosne opreme u zadnjem dijelu vozila (iza sjedišta za vozača i suvozače) svrstavaju se u okviru tarifnog broja 8703 kao nekompletna putnička motorna vozila koja prilikom carinjenja imaju bitna svojstva takvih kompletnih vozila (na osnovu Opšteg pravila za tumačenje BiH nomenklature broj 2 a).
- Međutim, vozila "van" tipa, sa jednim redom sjedišta, i bez prisustva stalnih tačaka za pričvršćivanje i opreme za postavljanje sjedišta i sigurnosne opreme u zadnjem dijelu vozila,

bez obzira da li imaju, ili nemaju, stalnu pregradu ili fizičko razgraničenje između prostora za osobe i prostora za teret, te da li imaju, ili nemaju, prozore na bočnim stranama svrstavaju se u tarifni broj 8704.

Komentar carinske tarife po HS-u za tarifne brojeve 8703 i 8704 daje neka obilježja vozila koja ukazuju da je određeno vozilo u načelu namijenjeno za prevoz osoba ili za prevoz robe. Prema tome, ukazivanje na neka obilježja ili karakteristike vozila, koja se svrstavaju u okviru određenog tarifnog broja, treba razumjeti tako da ta vozila mogu da imaju neke od tih karakteristika, ali ne i da moraju da imaju sve te karakteristike.

Takođe se može zaključiti da pojedinačne karakteristike koje ukazuju na određenu vrstu vozila nemaju isti značaj u tom smislu. Npr, logično je da nepostojanje bočnih prozora u dijelu vozila iza prvog reda sjedišta predstavlja karakteristike samo za vozila koja se svrstavaju u okviru tarifnog broja 8704, a postojanje takvih prozora jeste karakteristika za vozila iz tarifnog broja 8703, ali nije isključujuća karakteristika za vozila iz tarifnog broja 8704. Naravno, navedeno se ne odnosi na tzv. "specijalna vozila" iz tarifnog broja 8703 (npr. sanitetska vozila, zatvorska vozila, pogrebna vozila).

Prema tome, Komentar carinske tarife po HS-u i objašnjenja Kombinovane nomenklature Evropske unije treba ispravno razumjeti i koristiti za primjenu propisa koji se odnose i na svrstavanje motornih vozila, tj. za primjenu Opštih pravila za tumačenje BiH nomenklature, koja su sastavni dio važećeg Zakona o carinskoj tarifi BiH.

Pored navedenog, za ispravno utvrđivanje carinskog tarifnog stava za konkretno motorno vozilo **potrebno je obaviti detaljan fizički pregled tog vozila i provjeriti njegovu kompletnost, te pregledati i procijeniti svu dokumentaciju koja je relevantna za obavljanje tog postupka**, kao što su npr. proizvođačka tehnička dokumentacija, saobraćajna knjižica itd.

Od svih carinskih organa koji učestvuju u utvrđivanju carinskog tarifnog stava za navedene vrste vozila zahtijeva se pažljivo korištenje objašnjenja koja su navedena u ovom aktu, kao i ispravna primjena odgovarajućih propisa, kako bi se isključile bilo kakve nepravilnosti ili zloupotrebe.

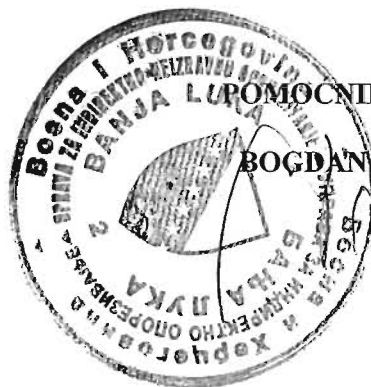
U slučaju sumnje u vjerodostojnost priložene dokumentacije, relevantne za utvrđivanje carinskog tarifnog stava, potrebno je postupiti u skladu sa važećim propisima, tj. pokrenuti postupak provjere tih dokumenata od strane nadležnih carinskih organa.

Ovim aktom zamjenjuju se objašnjenja o svrstavanju motornih vozila koja su data aktima Sektora za carine, broj 03-1-18-2679/05 od 03.03.2005. godine i 03/1-18-111/06 od 04.01.2006. godine.

Prilog: Objašnjenje Kombinovane nomenklature Evropske unije za tarifne brojeve 8703 i 8704 („Official Journal of the European Union“ C 133/01 od 30.05.2008. godine)

Dostaviti:

- Naslovu (4x)
- 01
- 03/1
- 03/3
- a/a



BOGDAN NOVAKOVIĆ

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If they meet all of the above characteristics and are in accordance with the Explanatory Notes to subheading 8701 90 11 to 8701 90 50, the vehicles are to be classified as agricultural or forestry tractors. Otherwise they fall under subheading 8701 90 90.

If they do not meet all of the above characteristics, the so-called 'all terrain vehicles' are to be classified in heading 8703.

These subheadings also exclude so-called 'Quads' (heading 8703 or subheading 9503 00 10 (see the Explanatory Notes to this subheading)).

**8701 90 11  
to  
8701 90 50**

**Agricultural tractors (excluding pedestrian-controlled tractors) and forestry tractors, wheeled**

These subheadings cover agricultural or forestry tractors having at least three wheels and obviously intended, given their construction and equipment, to be used for agricultural, horticultural or forestry purposes. Vehicles of this type only have a limited maximum speed (in general, not more than 25 km per hour on the highway).

Agricultural tractors are generally equipped with a hydraulic device enabling agricultural machinery (harrows, ploughs, etc.) to be raised or lowered, a power take-off enabling the power of the engine to be used to operate other machines or implements, and a coupling device for trailers. They may also be fitted with a hydraulic device intended to operate handling equipment (hay loaders, manure loaders, etc.) when these may be considered to be accessories.

These subheadings also cover specially built agricultural tractors such as raised-chassis tractors (straddle tractors) used in vineyards and nurseries, and hill tractors and tool-carrying tractors.

Even if mounted on the tractor at the time of presentation, interchangeable agricultural equipment remains classified in its respective heading (heading 8432, 8433, etc.).

A further feature of forestry tractors is the presence of a permanently attached winch enabling timber to be hauled.

In accordance with note 2 to this chapter, tractors falling in these subheadings may also incorporate certain modifications enabling them, in line with their main purpose, to carry agricultural or forestry machinery, tools, fertilisers, seeds, etc.

These subheadings do not include lawnmowers (referred to as ride-on lawnmowers or garden tractors), fitted with a permanent cutting device and no more than one power take-off solely for the purpose of driving the cutting equipment (see the Explanatory Notes to heading 8433).

**8701 90 90**

**Other**

This subheading includes:

1. public works tractors;
2. single-axled tractors for articulated motor vehicles.

**8703**

**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars**

This heading includes 'multipurpose vehicles', such as motor vehicles which can transport both persons and goods:

1. Of the pick-up type:

This type of vehicle usually has more than one row of seats and is formed by two separate areas, namely a closed cabin for the transport of persons and an open or covered area for the transport of goods.

However, such vehicles are to be classified in heading 8704 if the maximum inner length at the floor of the area for transport of goods is more than 50 % of the length of the wheelbase of the vehicle or if they have more than two axles.

2. Of the van-type:

The van-type vehicle with more than one row of seats must fulfil the indications given in the HS Explanatory Notes to heading 8703.

However, van-type vehicles with one row of seats, and no presence of permanent anchor points and fittings for installing seats and safety equipment in the rear part of the vehicle, whether or not they have a permanent panel or barrier between the area for persons and the load area or windows in the side panels, are to be classified in heading 8704.

8703 21 10  
to  
8703 24 90

**Other vehicles, with spark-ignition internal combustion reciprocating piston engine**

For the definition of cylinder capacity, see the HS Explanatory Notes to subheadings 8407 31, 8407 32, 8407 33 and 8407 34.

These subheadings include 'station wagons' and 'multipurpose vehicles' referred to in the HS Explanatory Notes to heading 8703, fifth and sixth paragraphs.

These subheadings also include small racing cars (called 'skelters' or 'go-carts') without a body, fitted with a spark-ignition internal combustion reciprocating piston engine and capable of reaching relatively high speeds.

8703 31 10  
to  
8703 33 90

**Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)**

These subheadings include 'station wagons' and 'multipurpose vehicles' referred to in the HS Explanatory Notes to heading 8703, fifth and sixth paragraphs.

8704

**Motor vehicles for the transport of goods**

The Explanatory Notes to heading 8703 apply, *mutatis mutandis*.

For the definition of cylinder capacity, see the HS Explanatory Notes to subheadings 8407 31, 8407 32, 8407 33 and 8407 34.

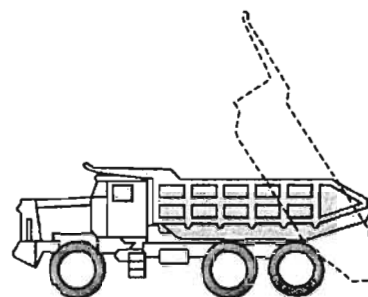
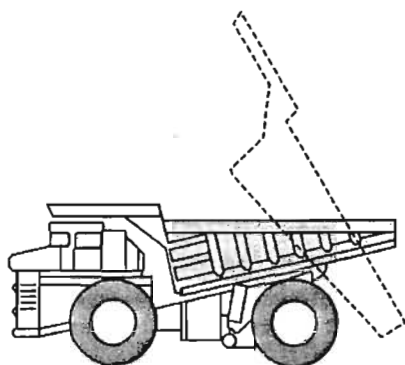
This heading includes four-wheel drive, articulated chassis, all-terrain vehicles in which the front section houses a diesel engine and a cab fitted with controls. The rear section consists of a two-wheeled chassis, without equipment, but designed to be fitted with a variety of equipment.

This heading does not however include such vehicles when fitted with agricultural or other special purpose equipment (heading 8705).

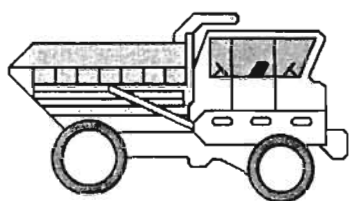
8704 10 10  
and  
8704 10 90

**Dumpers designed for off-highway use**

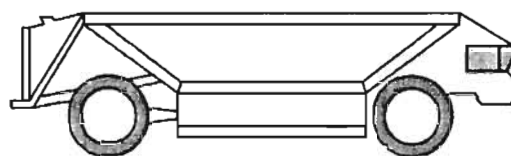
1. These subheadings mainly cover vehicles fitted with a front or rear tipping body or a bottom-opening body that have been specially designed to transport sand, gravel, earth, stones, etc., and are intended for use in quarries, mines, or on building sites, at roadworks, airports and ports. Examples illustrating various types of dumper are given at the end of this note.
2. These subheadings also cover smaller vehicles of the type used on construction sites for carrying earth, rubble, fresh cement and concrete, etc. These have a fixed or articulated chassis and two-or four-wheel drive, the dumper hopper being located above one axle and the driver's seat above the other. The driver's seat is not usually inside a cab.



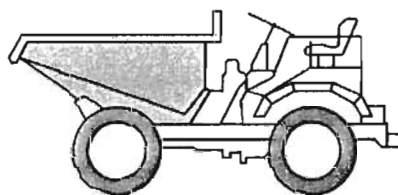
Typical dumpers



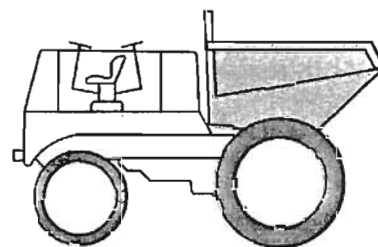
Dumper with two-way seat and two sets of controls



Dumper with bottom-opening body



Dumper for construction sites



Dumper with two-way seat and two sets of controls

8704 21 10

**Specially designed for the transport of highly radioactive materials (Euratom)**

The Explanatory Notes to subheading 8606 91 10 apply, *mutatis mutandis*.

8704 21 31  
to  
8704 21 99

**Other**

These subheadings include 'multipurpose vehicles' referred to in the HS Explanatory Notes to heading 8704, second paragraph.

8704 22 10

**Specially designed for the transport of highly radioactive materials (Euratom)**

The Explanatory Notes to subheading 8606 91 10 apply, *mutatis mutandis*.

8704 23 10

**Specially designed for the transport of highly radioactive materials (Euratom)**

The Explanatory Notes to subheading 8606 91 10 apply, *mutatis mutandis*.

- 8704 31 10**                    **Specially designed for the transport of highly radioactive materials (Euratom)**
- The Explanatory Notes to subheading 8606 91 10 apply, *mutatis mutandis*.
- 8704 31 31**                    **Other**  
**to**  
**8704 31 99**
- These subheadings include 'multipurpose vehicles' referred to in the HS Explanatory Notes to heading 8704, second paragraph.
- 8704 32 10**                    **Specially designed for the transport of highly radioactive materials (Euratom)**
- The Explanatory Notes to subheading 8606 91 10 apply, *mutatis mutandis*.
- 8707**                            **Bodies (including cabs), for the motor vehicles of headings 8701 to 8705**
- 8707 10 10**                    **For industrial assembly purposes**
- For the purposes of this subheading, the expression 'for industrial assembly' applies only to bodies used in a motor-vehicle assembly or manufacturing plant (or bodies used by subcontractors in subassemblies) for the production of new vehicles.
- This subheading can only be applied to bodies actually used in the production of new vehicles covered by the subheading itself. Consequently, it does not apply to similar bodies for use as spare parts.
- 8707 90 10**                    **For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm<sup>3</sup> or with spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm<sup>3</sup>; Special purpose motor vehicles of heading 8705**
- See the Explanatory Notes to subheading 8707 10 10.
- For the definition of 'cylinder capacity', see the HS Explanatory Notes to subheadings 8407 31, 8407 32, 8407 33 and 8407 34.
- 8708**                            **Parts and accessories of the motor vehicles of heading 8701 to 8705**
- The Explanatory Notes to subheading 8707 10 10 apply, *mutatis mutandis*, to parts and accessories intended for industrial assembly.
- 8708 70 91**                    **Wheel centres in star form, cast in one piece, of iron or steel**
- The wheel centres of this subheading are generally used on motor buses or on vehicles for the transport of goods. They are star-shaped, usually with five or six branches, and are designed for use with detachable rims.
- 8708 70 99**                    **Other**
- In addition to the parts and accessories referred to in the HS Explanatory Notes to heading 8708, second paragraph, (K), this subheading includes wheel-balance weights.