

**Classification of lorries and pick up type vehicles (Gross vehicle weight [GVW] not exceeding 5 tons) in heading 87.04**

**Distinction between lorries and pick up type vehicles:**

Motor vehicles having gross vehicle weight (GVW) not exceeding 5 tons are considered as “lorries” if they meet the following criteria:

- (i) They have drop down side panels and tail gate; **or**
- (ii) Their engines are found under the front seats

However, motor vehicles are considered as pick up type vehicles if they are provided with the following features:

- (i) The engine is found under the nose of the vehicle **and**
- (ii) **ONLY** the tail gate can be dropped down

**To clarify the term “power rating” as and when it appears in Chapter 87**

In Chapter 87, the expression “power rating” has the meaning hereby assigned to it: “power rating” means the **power of the electric motor** of the vehicles under consideration.

**Additional notes to clarify the term “containers of plastic” of Chapter 39**

Plastic containers which are **NOT**, prima facie, being identifiable as intended for the storage or packing of foodstuff or non- foodstuff, are classifiable in heading 39.24, subheading 3924.90.99 as other household containers of plastic.

**Additional notes to clarify the term “cups of plastic” of Chapter 39**

The expression “cups” as mentioned under HS Codes 3923.10.13, 3923.10.93, 3924.10.12, 3924.10.92 as the case may be, include glasses and the like, with or without handles.