

Tariff Notice 05/2005

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Tariff Classification of classic motor vehicles of historic interest

1. This Notice sets out the existing criteria for the classification of “Collectors Cars” in Tariff Heading 97.05. The clarification is intended to highlight the distinction for Tariff Classification purposes between “ordinary” and “Collectors” cars.
2. The following guidance is based on the publication of two European Court Judgement (ECJ) cases from 1984 and 1997 and the Explanatory Notes to the Combined Nomenclature which was notified in the Official Journal No C127 dated 30th April 1996 (and later reproduced in Tariff Notice 19/96).
3. The Tariff is subdivided into the main types of products traded internationally. Motor Vehicles, including cars, are generally classified in Chapter 87. However, Chapter 97 covers “Works of Art, Collectors’ Pieces and Antiques”.
4. The criteria for allowing Motor Vehicles to be classified in Chapter 97 are quite restrictive and are set out in the Combined Nomenclature Explanatory Note (CNEN) to this Chapter.
5. Because the criteria can be complex we have designed a questionnaire (copy attached to this Notice) which is intended to help those applying for a Binding Tariff Information (BTI).
6. Additionally, please note that cars less than 30 years old are generally classified in Heading 8703 unless they meet the criteria set out in this Notice.

Note This Tariff Notice is published for information purposes only.

Alan Froy
Technical Business Manager, Tariff Classification

Binding Tariff information criteria for cars of historical interest

Please note that this Customs and Excise Tariff Classification category is not the same as the DVLA historic vehicle taxation class, which includes any vehicle constructed before 1 January 1973.

Information required to establish the correct Commodity Code

To enable consideration to be given to whether a vehicle is eligible for classification as a historic vehicle, the following facts must be established:

1. The production year and make/model.
2. The purchase price of the vehicle in pounds sterling. (To be of historical interest, it is expected that vehicles will be of high value, ie not the usual price of a second-hand motor vehicle.)
3. Whether the engine is diesel or petrol, and the cylinder capacity.
4. Production figures showing the number of vehicles built, over what period of time (indicating when production ceased), and how many are surviving, or estimated to be surviving worldwide. Please provide the source of your information and copies of relevant data. Collectors clubs are often a good source of information.
5. The intended use of the vehicle. Is it destined for a museum? If not, will it be used regularly or only infrequently for car club events, shows, exhibitions etc, and will it be insured as a collectors' vehicle with limited annual mileage cover?
6. Was the vehicle the subject of a special transaction outside the normal trade for similar utility articles, ie who was the vehicle bought from, eg a specialist dealer, a private seller, via a specialist car magazine etc, or a second hand car dealer?
7. Whether the vehicle has any innovative features which illustrate a significant step in the evolution of human achievement, or a period of that evolution. In other words, does it have any innovative features which were new, unusual, or cutting-edge in its day? (This does not include basic design differences, number of windows or seats, sunroof etc.)
8. Whether any substantial changes have been made to the vehicle from its original state, eg to the chassis, steering, braking, engine, or other major component.
9. The chassis and engine number, plus a good description of the vehicle, including the exterior and upholstery colours and any unusual features. A photograph would be helpful, if possible, but is not compulsory.
10. If the vehicle has been used in a historic event, please provide details and evidence.

11. If the vehicle has been owned by a famous person, please provide evidence.
12. If the car has been used for racing, please advise whether the vehicle:
 - (a) has been owned or driven by a famous person?
 - (b) has been used in the course of an historic racing event?
 - (c) was purpose-built for motor racing?
 - (d) has scored significant sporting successes?

(Please provide evidence for (a) to (d) above).

Please include a statement regarding each of the criteria at paragraphs 1 to 9 above (and 10 to 12 if applicable) in Box 8 (Description of the Goods) of the C103 BTI application form (use a separate sheet as necessary). Please note that failure to comment on and supply any relevant information as required above may result in the automatic rejection of your vehicle as a historic vehicle in heading 9705 of the Tariff, as it may not be possible to determine whether the vehicle meets the required criteria.

For your information, a copy of the Combined Nomenclature Explanatory Note, which lists the necessary criteria for historical motor vehicles, is attached.

For vehicles manufactured from 1950 onwards, and over 30 years old, which you believe to be a collector's piece of historic interest, it is advisable, although not compulsory, to obtain a Binding Tariff Information ruling (BTI) prior to importation. Application form C103 can be obtained by phoning 01702 366077.