



Australian Government

**Department of Immigration
and Border Protection**

Identifying tractors of 8701

The Department of Immigration and Border
Protection's Tariff Classification Guide on the
identification of Chapter 87 tractors

NOTICE:

This publication is intended to provide guidance and information to the trade community. It reflects the position on, or interpretation of, the applicable laws or regulations by the Department of Immigration and Border Protection as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

Draft Published August 2015

Published September 2015

Table of Contents

IDENTIFICATION OF TRACTORS	iii
What this Guide does	iii
Limitations on Use	iii
Previous Treatments	iii
Use of images	iii
LEGISLATIVE REQUIREMENTS	4
Legal Provisions	4
Effect of the Notes	5
CONSTRUCTION CONSIDERATIONS	6
Hauling or Pushing	6
Carriage of goods	6
Ability to operate working tools	6
Attached tools	6
Tractors of Chapter 87	8
Pedestrian controlled tractors of 8701.10.00	8
Road tractors for semi-trailers of 8701.20.00	8
Track-laying tractors of 8701.30.00	8
Other tractors	8
Agricultural tractors of 8701.90.1	8
Tractors for dumpers of 8701.90.20	10
“Other tractors” of 8701.90.90	10
Wheeled Industrial tractors other than tractors of 8709	10
Forestry tractors	10
Lawn or garden tractors	11
<i>Some</i> sub-compact or compact tractors	12

Tractor-like Machines of Chapter 84.....12

 Earthmoving bases12

 Ride on mowers12

Change record12

IDENTIFICATION OF TRACTORS

What this Guide does

This guide is produced to assist people who are looking at whether goods are identifiable as tractors.

Limitations on Use

This guide does not replace the *Customs Tariff Act 1995* (the Act).

While care has been taken to ensure that the classifications given are correct at the time of publication, only the latest official version of the Act is authoritative and you should still consult the Act to confirm classifications.

The separation of tractors from other machinery or vehicles for the purpose of identification for classification can be complex. This guide does not cover all aspects of the identification of tractors. If you are importing commercially and are in doubt about the treatment of your goods, it may be advisable to seek professional advice or approach the Australian Border Force for assistance. It is recommended that commercial importers or brokers use the Tariff Advice Service where they believe that classification is uncertain. Relevant information and contact details can be found on the website www.border.gov.au.

Previous Treatments

Where there has been, or appears to have been, different identifications of tractors in one or more areas of the Department of Immigration and Border Protection (including by the Australian Customs and Border Protection Service) in the past or differing interpretations in previous publications or notices, then this Guide will be taken as giving the current, accepted practice.

Use of images

As the purpose of this guide is to be instructive, images have been used to illustrate the concepts. The use of a particular image does not imply any relationship between any other entity and the Department of Immigration and Border Protection. The use of a particular image does not act as specific advice for any good in the image.

LEGISLATIVE REQUIREMENTS

Legal Provisions

In addition to the legislative procedures covering all classification, the following Note, Additional Note and classifications are specific to tractors.

Section XVII

Chapter 87

- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

Additional Notes.

- 1.- In this Schedule, "agricultural tractors" means:
- (a) Two-wheel drive tractors of a kind used solely or principally in agriculture, horticulture or viticulture; or
 - (b) Other tractors that are designed for use, and will be used, solely or principally, in agriculture, horticulture or viticulture.

8701 TRACTORS (OTHER THAN TRACTORS OF 8709):

8701.10.00 - Pedestrian controlled tractors

8701.20.00 - Road tractors for semi-trailers

8701.30.00 - Track-laying tractors

8701.90 -Other:

8701.90.1 - - - Agricultural tractors:

8701.90.11 - - - - Goods, as follows:

- (a) having an engine power of 15 kW or greater;
- (b) having an engine power less than 15 kW with a single power take-off, rear axle mounted and rear facing and having rear hydraulic lift 3 point linkage

8701.90.19 - - - - Other

8701.90.20 - - - Tractors for dumpers

8701.90.90 - - - Other

Certain tractors may also be classified under 8709 which relevantly reads:

8709 (...) TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; (...)

Effect of the Notes

Purpose

Note 2 to Chapter 87 requires that a tractor must be a vehicle made for hauling or pushing.

This distinguishes tractors from vehicles or machinery that are essentially constructed for transport or the operation of machinery.

Subsidiary Uses

This does not limit or prevent a tractor from having the ability to transport goods, provided this is a subsidiary provision and it relates to the main use of the machine to haul or push.

Hauling or pushing working tools, e.g. ploughs or a levelling blade, is within the essential character of hauling and pushing.

However, many tractors and tractor-like vehicles or machines operate tools in more complex ways. Whether the ability to operate the tools renders the goods something other than a tractor depends on whether the construction of the good still remains essentially for pushing and hauling. This will be discussed in this document.

Tractor implements

Chapter 97 Note 2 states that machines, working tools or implements designed for fixing to, or on, tractors cannot be classified to heading 8701 (tractors) regardless of whether they are imported with, on or separately from the tractor. Classification of these goods will normally be to the appropriate heading in Chapter 84.

Clarification of 'agricultural tractors'

Additional Note 1 to Chapter 87 clarifies the meaning of 'agricultural tractors'.

In regard to two-wheel drive tractors, they must be of a kind used solely or principally in agriculture, horticulture or viticulture.

Other tractors have a stricter test and must:

- be designed for use in agriculture, horticulture or viticulture; and
- be used, solely or principally, in agriculture, horticulture or viticulture.

The term "Agriculture" can vary in the range of activities encompassed. In this case, the legislators have chosen to separately specify two fields of activity that can be included in the definition, i.e. horticulture and viticulture, in addition to agriculture. This provides a context that demonstrates 'agriculture' is intended in the narrow sense of cropping (and its associated soil cultivation) and raising livestock.

Hauling or Pushing

Generally speaking, all vehicles are capable of pulling and/or pushing to some degree. What distinguishes tractors from other vehicles is that a tractor is constructed *specifically* as a vehicle for pulling and/or pushing.

A tractor has a high torque engine and provides a large drawbar pull (compared to the weight of the tractor) at low speeds. They are designed to operate continuously for extended periods towing extremely heavy loads at very low speeds.

These features are often common to mobile machinery classified in Chapter 84. The difference between mobile machinery of Chapter 84 and a tractor of Chapter 87 is the degree of specialisation and/or the degree that construction is geared to other functions, e.g. lifting or digging.

In order to be considered a tractor, any construction features not directed to the tasks of hauling and/or pushing need to be minor or subsidiary in nature.

Goods such as motorised ploughs, rollers and harrows are not classified as tractors of 8701 as they are constructed for a specific purpose that is not hauling or pushing (heading 8432). Self-propelled harvesters and hay balers etc. may look like tractors but are machines of heading 8433.

Carriage of goods

The ability to carry minor amounts of goods does not automatically remove vehicles from this heading; the carriage of these goods must be in relation to the main use of the machine. For example, the ability to carry a sack of seed to refill a sowing implement, which is being towed, would be considered to be subsidiary and in connection with the main use of the tractor.

However, if the provision to carry goods is substantial, e.g. a built-in tray-back, which can be used to transport significant amounts of goods around the farm, the vehicle no longer meets the definition of a tractor given in the Tariff.

Ability to operate working tools

The provision of facilities to operate powered tools, such as a general purpose power take-off system (PTO), does not automatically remove goods from this heading. Such facilities are common in tractors and increase their versatility.

The vehicles/machines will still need to be analysed to ensure that hauling or pushing remains the function for which they are built to perform. Whether or not the PTO is general purpose, or is specific to certain tools, may form part of this analysis.

The presence of simple devices for operating (raising, lowering, etc.) working tools does not exclude goods from 8701 where they still meet the criteria of the Note.

Attached tools

Machines that have tools or implements that are either permanently attached, or attached in normal use and generally only removed for maintenance or repair, will normally be excluded from

Chapter 87. These machines are considered to be constructed essentially to operate the attached tool or implement.

For instance, lawn or garden 'tractors', imported with an attached mower deck, usually have provision for the deck's removal for various maintenance purposes, e.g. cleaning, blade replacement, etc. Such machines are considered to be constructed essentially for mowing and are classified to heading 8433. They remain in heading 8433 even if they have a coupling device for hauling or pushing light attachments such as a trailer.

Tractors of Chapter 87

Pedestrian controlled tractors of 8701.10.00

These are small tractors equipped with a single driving axle carried on one or two wheels. Other names for these goods include “two-wheel tractors” and “walking tractors”.

They are usually used for agricultural purposes but may be used for industrial purposes.

The types covered by 8701 do not have a specific implement permanently attached.

Similar goods that have a fixed tool, which is integral, e.g. pedestrian controlled tillers, rotary hoes, etc., are *not* covered by 8701 and are classified back to the heading appropriate to their function, e.g. 8432.



Road tractors for semi-trailers of 8701.20.00

Road tractors for semi-trailers are referred to as prime movers in Australia. They are also known as a tractor unit.

The only purpose of a road tractor is to haul semi-trailers. A semi-trailer's back portion sits on wheels while the front end is supported by the road tractor.

Prime movers for trailers, where the whole trailer is supported on its own wheels and is simply hitched to the mover, are not road tractors for semi-trailers. These are normally classified to 8704.



Track-laying tractors of 8701.30.00

These are vehicles that meet the requirements of Chapter 87 Note 2 and are track-laying.

Tracklaying tractors run on two continuous tracks (endless chains) consisting of a number of plates or pads pivoted together. Each track encircles two wheels on either side of the vehicle.¹



Other tractors

Agricultural tractors of 8701.90.1

These are tractors that are used in agriculture, horticulture or viticulture.

In determining what is an agricultural tractor, careful attention needs to be paid to Additional Note 1 as well as to the matters described above in interpreting Chapter 87 Note 2.

The good must first be identified as a tractor of Note 2 before consideration of the Additional Note.

Once you have determined a particular good is in fact a tractor, Additional Note 1 specifies additional tests to determine if it is an agricultural tractor.

- Two wheel drive tractors must be of a kind used solely or principally in agriculture, horticulture or viticulture.
- Other tractors must be both designed and used in agriculture, horticulture or viticulture.

The following are the type of features that would be expected in an agricultural tractor:

- full unit construction where the engine, transmission and rear drive train are all housed in rugged castings;
- agricultural tires;
- a three point hitch (required for most farm equipment) usually with a quick hitch;
- either live or independent power take-off (PTO) so that equipment can keep operating when the clutch is in use (old tractors may have a transmission PTO but it would not be expected on a new agricultural tractor);
- hydraulic outlets at the rear;
- sufficient power for heavy-duty operations such as primary tillage or chopping silage;
- ergonomic cab design features that make it suitable for an operator to work all day; and
- a roll over protection structure (ROPS).

Agricultural tractors also include specialised tractors for specific applications within agricultural, horticulture or viticulture.

Horticulture and viticulture, in particular, have specific needs that require specialist tractors. These include straddle tractors, over-the-row tractors, high-clearance tractors and very narrow tractors for working between rows.²



If a good is a tractor, but does not meet the tests for agricultural tractors, it remains in 8701, but cannot be classified to an agricultural tractor subheading.

Tractors for dumpers of 8701.90.20

This subheading does NOT cover dumpers, dump trucks, dumper trailers or other dumping machinery.

A tractor for a dumper refers to the *front end* of an articulated hauler or articulated dumper. Therefore it only refers to tractors for dumpers coming in for further manufacture.

The vehicles normally have two wheels and will form a unitary vehicle with the trailer once manufacture is completed. That is, the dumper trailer is added as a permanent part of the overall vehicle.



Figure 1 DR 631 articulated hauler³

87019020 only covers this front part *if imported without its trailer already built on.*

“Other tractors” of 8701.90.90

This heading covers a variety of vehicles that are tractors under Chapter 87 Note 2.

The following list is not intended to be exhaustive, but it gives examples of vehicles that fall in this heading.

Wheeled Industrial tractors other than tractors of 8709

Industrial tractors are not built for agricultural use, but for use in industrial applications such as construction and manufacturing etc.

This type does not include works trucks or railway station platform tractors. These are classified in 8709. Also care should be taken that the goods are not tractor-like machines of Chapter 87.

Forestry tractors

Tractors designed for forestry are treated as ‘other tractors’ and not grouped with agricultural tractors.

Forestry tractors and agricultural tractors are similar, but tractors designed solely or principally for forestry work do have distinguishing features.

Some or all of the following would be expected.

They are made to operate in rough terrain and they would normally have extra guarding, including:

- reinforcing around the engine housing and radiator to protect from puncture and impact by branches and logging debris.;
- guarding along the underside of the tractor, protecting it from impact with ground debris including rocks and stumps (usually a steel belly pan);
- protection for the operator from branches, or chain 'shot' from broken processor saw chains, in the form of mesh for windows in cabs, or branch deflectors for tractors without cabs;
- roll over protection structures (ROPS) are common to both agricultural tractors and forestry tractors, but the addition of a falling object protection structure (FOPS) is common in forestry tractors; and
- wheel rim reinforcement to prevent debris from poking between the tyre and wheel rim.

They will usually have other features that reflect the likely terrain and the type of work such as:

- ground clearance of 50 cm or more (agricultural tractors usually only have 35 to 40 cm) to avoid repeatedly being 'hung up' on tree stumps;
- tyres that are particularly wide and rated for forestry work;
- 'frame steered' construction with a central pivot joint, which is designed to accommodate horizontal steering and vertical twisting movements, is common (traditional agricultural design is mostly 'rigid frame');
- the ability for the operator to face rearwards while operating the tractor; and
- front-end weights to improve stability while dragging logs.

Generally a forestry tractor will have a winch and may present with other forestry related attachments (e.g. log skidders, forestry mulchers, log grapples, etc.).

Lawn or garden tractors

Lawn tractors are primarily designed for mowing. They can also perform other light jobs such as towing small trailers or spreaders and running a snow blower. There is a grey area between lawn tractors and ride on mowers of heading 8433: see the relevant section below.

Garden tractors are a step up in power from lawn tractors. They have sufficient power to perform more work around a property than a lawn tractor and can operate a wider range of implements, usually including front mounted loaders.

While they have enough power and versatility for some jobs on small farms, they are designed primarily for landscaping and gardening. As such they do not meet the criteria of Additional Note 1 and are classified under 8701.90.90.

Some sub-compact or compact tractors

Sub-compact and compact tractors have a higher capability and power range than garden tractors. These can vary from models, whose principal use is in landscaping, to models that are designed for farm work.

In order to determine whether a particular model is an agricultural tractor or an 'other tractor' of 8701.90.90, the design and use must be considered against the relevant criteria, being:

- of a kind used **solely or principally** in agriculture, horticulture or viticulture (if two-wheel drive tractors); or
- both designed for use, and which will be used, **solely or principally**, in agriculture, horticulture or viticulture (if not two-wheel drive)

Tractor-like Machines of Chapter 84

Earthmoving bases

Propelling bases for earthmoving machines evolved from tractors. However, they are distinguished by the features which demonstrate their specialisation.

Bases for earthmoving machines are designed to withstand the stress and shocks intrinsic in dealing with earth, rocks and ores. The build is particularly robust and is often reinforced. There are often heavy supporting blocks, plates and beams attached. There are frequently under-body shields to protect the bases from the rocks and rough terrain that earthmoving units deal with. Some earthmoving bases are specifically strengthened and designed to endure vertical stresses from lifting heavy loads upwards.

They may also have special sub-frames. For example, a base may have a loader tower, integral with the basic main frame, to provide a smooth transition to loads from linkages to the mainframe rails and to provide a solid mount for lift arms etc.

As these bases are specifically made for certain tools, they will often be designed with counterbalances to match the expected weight of the tool and load.

Ride on mowers

Ride on mowers, with a permanently attached mowing deck, are classified to 8433. In this case 'permanently' also includes mowing decks that can be removed for maintenance or repair.

Lawn tractors, which are clearly designed solely or principally for use with under-carriage mowing decks (decks carried underneath rather than pulled) and, which do not have a predominance of design features relating to hauling or pushing, do not meet the requirements of a Chapter 87 tractor. These are generally imported with a mowing deck and are classifiable as mowers.

Change record

August 2015 Draft publication