



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs Policy, Legislation, Tariff
Convention of SH, combined nomenclature, tariff classification

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Document de travail

Working Document

Arbeitsdokument

Limité

Limited

Intern

COMITE
DU CODE DES DOUANES

CUSTOMS CODE
COMMITTEE

AUSSCHUSS
FÜR DEN ZOLLKODEX

Section de la nomenclature
tarifaire et statistique

Tariff and Statistical
Nomenclature Section

Fachbereich
Zolltarifliche und Statistische
Nomenklatur
(Mechanik)

(Mécanique)

(Mechanical)

Objet :

Subject :

Betreff :

Véhicules automobiles en
tant qu'objets de collection

Motor vehicles as collectors'
pieces

Kraftfahrzeugen als
Sammlungsstücke

Les délégations trouveront ci-
joint:

Delegations will find enclosed:

Die Delegationen finden anbei:

- Proposal for Additional Note 1
to Chapter 95

Référence

Reference

Bezug

TAXUD/478809/2011,
TAXUD/429427/2013

Ce document sera discuté lors d'une
prochaine réunion du Comité du
code des douanes, Section de la
nomenclature tarifaire et statistique.

This document will be discussed at a
forthcoming meeting of the Customs
Code Committee, Tariff and
Statistical Nomenclature Section.

Der Ausschuss für den Zollkodex,
Fachbereich Zolltarifliche und
Statistische Nomenklatur wird das
Dokument auf einer der nächsten
Sitzungen besprechen.

Additional Note 1 to Chapter 95

Subheading 9705 00 00 includes collectors' motor vehicles of historical or ethnographic interest which are:

- (1) In their original state, without substantial changes to the chassis, body, steering, braking, transmission or suspension system and engines. Repairs and restoring is allowed, [broken or worn out parts, accessories and units can be replaced with undamaged or repaired parts] provided that the vehicle is kept in historically correct condition. Modernized, hot-rodded and modified vehicles are excluded.
- (2) At least 30 years old.
- (3) Of a model or type which is no longer in production.

The requisite characteristics for inclusion in a collection: being relatively rare, not being normally used for their original purpose, being the subject of special transactions outside the normal trade in similar utility articles, and being of greater value, are accepted as fulfilled for vehicles that comply with the above criteria.

This subheading also includes as collectors' vehicles:

- (a) motor vehicles, irrespective of their date of manufacture, which can be proved to have been used in the course of an historic event;
- (b) motor racing vehicles, which can be proved to be designed, built and used solely for competition and have achieved significant sporting success at prestigious national or international events.