



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

PROTECTING NEW ZEALAND'S BORDER

CUSTOMS RULING REPORT (TARIFF CLASSIFICATION)

Ruling Number:	R23/24-0110
Applicant:	[REDACTED]
Goods:	New pneumatic tyres, of rubber: namely: Maxxis Razr HT780 275/55R20
Composition:	Rubber, steel, nylon, polyester, carbon black
Form:	Complete
Tariff Heading(s) in contention	40.11 New pneumatic tyres, of rubber:
Applicant's opinion	4011.10.09 11E
Findings:	Agree with Applicant 4011.10.09 11E

INTRODUCTION

- 1 The Applicant, [REDACTED] has applied for a Customs Ruling on a tariff classification under section 333(1)(a) of the Customs and Excise Act 2018.
- 2 The goods are new pneumatic tyres of rubber; namely Maxxis Razr HT780 275/55R20 (hereinafter referred to as "the goods").
- 3 In support of their application, the Applicant has provided:
 - Completed application form.
 - Website links:
 - <https://www.maxxis.com/int/>
 - <https://www.maxxistyres.co.nz/products/maxxis-ht780/>
 - <https://maxxistyres.com.au/tyres/razr-ht780/>
 - <https://www.ttf.com.au/tyres/maxxis/maxxis-razr-ht780/>

APPLICANT'S SUBMISSION

4 The Applicant's opinion is that the goods are classified under tariff item 4011.10.09 11E.

5 The Applicant also states:

"These tyres are manufactured as SUV 4x4 tyres. Previous Customs advice via website FAQ's indicates that SUV vehicles are designed for the transport of persons therefore tyres for such vehicles would be deemed as tyres of a kind used on motor cars."

THE GOODS

6 The goods are new pneumatic tyres, of rubber; namely Maxxis Razr HT780 275/55R20.

7 The codes on this tyre have the following meanings:

- Maxxis Razr HT780– this is the brand/product name.
- 275 – this is the width of the tyre, including the outer edge of the sidewalls in millimetres.
- 55 – this is the ratio between the height of the sidewall and the width of the tyre.
- R – stands for it being a radial tyre.
- 20 is the rim diameter in inches – which equates to 508 mm.

8 The website provided states that the load/speed index for this tyre has a load/speed index of 117H i.e. the load capacity or maximum weight a tyre can carry and how fast the tyre can go with a full load and the right amount of air.

9 According to website <https://www.tyreteam.co.nz/tr-loadindex.html> this equates to 1285kg, and the 'H' stands for this tyre's maximum speed, which is 210km/h.

10 The websites provided state that this tyre is:

"This is no ordinary highway tyre. This is a RAZR highway tyre, so expect the type of toughness and unrelenting grip that has made RAZR tyres New Zealand's favourite 4x4 family. Potholes and rain are no match for this outlaw, which has the mettle and traction to keep every ride on the road and heading towards adventure."

11 Images of the tyre from the website information are extracted below:



THE TARIFF

- 12 New Zealand is a signatory to the International Convention on the Harmonized Commodity Description and Coding System (“the Harmonized System Convention”). The Working Tariff of New Zealand (the Tariff) implements this convention.
- The Tariff is divided into two parts. All imported goods must be classified, and the first part of the Tariff (Part I) is used for this classification. The second part of the Tariff (Part II) sets out if there are any concessions applicable to the goods.
- 13 Goods are classified within the Tariff in accordance with the General Rules for Interpretation of the Tariff (GRI). GRI 1 states that classification is determined according to the headings and any relative Section Notes or Chapter Notes. GRI 6 states that classification of goods in the subheadings, items and statistical keys of a heading is determined according to the terms of those subheadings, items and statistical keys and any related Subheading Notes or New Zealand Notes.

LEGAL NOTES

- 14 There are no applicable Legal Notes.

EXPLANATORY NOTES

- 15 There are no applicable Explanatory Notes.

CLASSIFICATION RULES

- 16 Goods are classified within the Tariff in accordance with the General Rules for Interpretation of the Tariff (GRI).
- 17 There are six rules of interpretation, however for this ruling only GRI 1 and 6 are applicable.
- 18 GRI 1 provides that, for legal purposes, classification shall be determined according to the terms of the headings and any relative Section Notes or Chapter Notes.
- 19 GRI 6 provides that the classification of goods in the subheadings, items and statistical keys of a heading shall be determined according to the terms of those subheadings, items and statistical keys and any related Subheading Notes or New Zealand Notes.

CLASSIFICATION OF GOODS

- 20 The goods are new pneumatic tyres, of rubber; namely Maxxis Razr HT780 275/55R20.
- 21 The first rule of tariff classification interpretation (GRI 1) provides that classification shall be determined according to the terms of the headings. The only heading under consideration is:

- Heading 40.11

New pneumatic tyres, of rubber:

Heading 40.11

- 22 Tariff heading 40.11 is divided into three tariff subheadings, three tariff items with statistical key codes and two tariff items without statistical key codes at the one-dash level:

4011.10	- Of a kind used on motor cars (including station wagons and racing cars):
4011.20	- Of a kind used on buses or lorries:
4011.30.00 00K	- Of a kind used on aircraft
4011.40.00 00C	- Of a kind used on motorcycles
4011.50.00 00G	- Of a kind used on bicycles
4011.70.00	- Of a kind used on agricultural or forestry vehicles and machines
4011.80.00	- Of a kind used on construction, mining or industrial handling vehicles and machines
4011.90	- Other:

- 23 These tyres are not of a kind used on aircraft, motorcycles, bicycles, agricultural, forestry, construction, or mining vehicles.

- 24 This leaves three options: 'of a kind used on motor cars', 'of a kind used on buses or lorries' and 'other'.

- 25 The website states that this is a premium quality highway terrain tyre with 90% of the driving application being on-road and only 10% off-road, and that "the RAZR HT delivers levels of quietness and comfort missing from 4x4 vehicles and SUVs until now."

- 26 Advice on the Customs website <https://www.customs.govt.nz/about-us/news/important-notice/fee-for-regulated-tyres-under-the-waste-minimisation-tyres-regulations-2023/> states that SUV tyres are classified under 4011.10 and that is also where passenger car tyres are classified.

- 27 As a result, tyres 'of a kind used on buses or lorries' and 'other' are eliminated from consideration.

- 28 Tariff subheading 4011.10 is divided into two numbered tariff items at the two-dash level:

4011.10.01	- - For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act:
4011.10.09	- - Other:

- 29 These tyres will not be used in the assembly of motor vehicles; therefore, the goods fall under the ‘other’ tariff subheading of 4011.10.09.
- 30 This tariff item is divided into one numbered and one unnumbered statistical key code at the three-dot level:
- 01H . . . Bias ply
- . . . Radial ply:
- 31 These tyres are marked with an R i.e. 275/55R20 meaning that it is radial ply, so they fall under this unnumbered statistical key code.
- 32 This is divided into two numbered statistical key codes at the four-dot level:
- 11E Steel belted
- 19L Other
- 33 In an email the Applicant confirmed that these are steel belted tyres, so the goods fall under the statistical key code of 11E.

DECISION

- 34 The Maxxis Razr HT780 275/55R20 new pneumatic tyre, of rubber is classified in Tariff item 4011.10.09 11E by application of GRIs 1 and 6 in the Working Tariff Document of New Zealand.

Peer reviewed by:	
Signature:	Signature:
SCO – Valuation, Origin and Classification	SCO – Valuation, Origin and Classification
Date: 17 May 2024	Date: 17 May 2024