

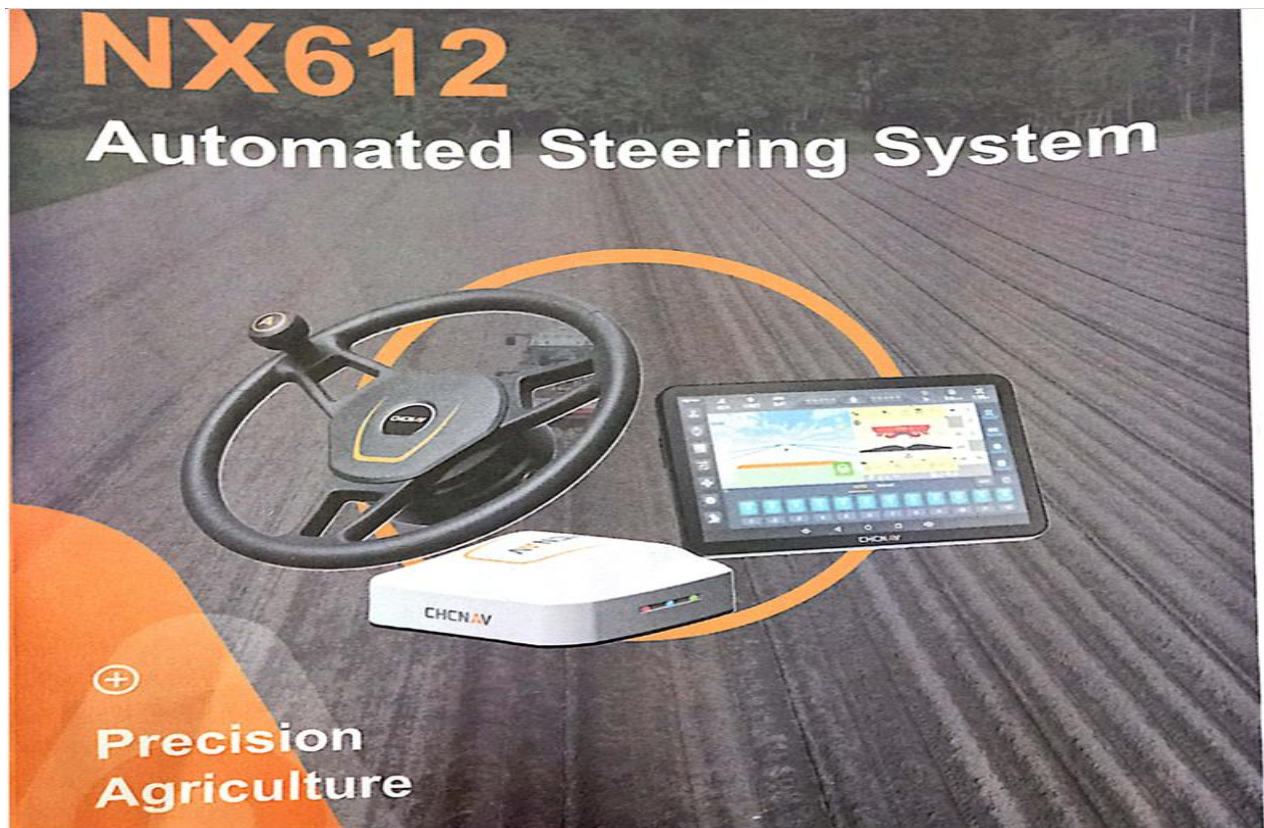
NATIONAL CLASSIFICATION DECISION

Description of Commodity:

- Auto Steering Wheel

Product specifications:

- 12.1 inches Tablet/ display
- Electric Steering wheel motor
- GNSS antenna + receiver
- Controller/ ECU
- Camera
- Ball holder
- Wiring harness + brackets





ISOBUS VT/ TC

U-turnX

Cloud Service

Implement
Guidance

Panoramic View

SkyTriX

CHCNAV · NX612

Trade Name: Nil

Common Name: Auto Steering Wheel

Scientific Name: Nil

Tariff Decision: HS Code: 8708.94.00

Reasons:

- Section Note 3 to Section XVI, Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and

other machines designed for the purpose of performing two or more complimentary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

- Note 4 to Section XVI explains the functional unit concept of these composite kits. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- By application of GIR 1 and 6.

This ruling is valid until **21 May 2029** and may be amended in part or wholly or withdrawn at any time by publication of a new ruling or a withdrawal notice.

If there is any amendment in the legislation that affects the content of this Ruling, such amendment overrides the information in this Ruling.

National Tariff Committee Chairperson: Tendai Muchuchuti

Signature:



Date: 10 June 2026