

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Luminaires and lighting fittings and parts thereof
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes.

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.			
8601.10	00	- Powered from an external source of electricity	Free	kg & no	791.11
8601.20	00	- Powered by electric accumulators	Free	kg & no	791.15
86.02		Other rail locomotives; locomotive tenders.			
8602.10	00	- Diesel-electric locomotives	Free	kg & no	791.21
8602.90	00	- Other	Free	kg & no	791.29
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04			
8603.10	00	- Powered from an external source of electricity	Free	kg & no	791.61
8603.90	00	- Other	Free	kg & no	791.69
8604.00	00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	Free	kg & no	791.81
8605.00	00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	Free	kg & no	791.7
86.06		Railway or tramway goods vans and wagons, not self-propelled.			
8606.10	00	- Tanks wagons and the like	Free	kg & no	791.821
8606.30	00	- Self-discharging vans and wagons, other than those of subheading 8606.10	Free	kg & no	791.823
		- Other:			
8606.91	00	-- Covered and closed	Free	kg & no	791.824
8606.92	00	-- Open, with non-removable sides of a height exceeding 60 cm	Free	kg & no	791.825
8606.99	00	-- Other	Free	kg & no	791.829
86.07		Parts of railway or tramway locomotives or rolling-stock.			
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:			
8607.11	00	-- Driving bogies and bissel-bogies	Free	kg	791.991
8607.12	00	-- Other bogies and bissel-bogies	Free	kg	791.992
8607.19	00	-- Other, including parts	Free	kg	791.993
		- Brakes and parts thereof:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
8607.21	00	- - Air brakes and parts thereof	Free	kg	791.994
8607.29	00	- - Other	Free	kg	791.995
8607.30	00	- Hooks and other coupling devices, buffers, and parts thereof	Free	kg	791.996
		- Other:			
8607.91	00	- - Of locomotives	Free	kg	791.997
8607.99	00	- - Other	Free	kg	791.999
8608.00	00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	Free	kg	791.91
8609.00	00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	Free	kg & no	786.3

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
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 heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Subheading Note.

- 1.- Subheading 8708.22 covers :

- (a) front windscreens (windshields), rear windows and other windows, framed; and
- (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
87.01		Tractors (other than tractors of heading 87.09).			
		- Single axle tractors:			
8701.10	10	--- For use in agriculture	Free	kg & no	722.411
8701.10	90	--- Other	5%	kg & no	722.419
8701.20	00	- Road tractors for semi-trailers:			
8701.21	00	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	5%	kg & no	783.21
8701.22	00	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	5%	kg & no	783.22
8701.23	00	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	5%	kg & no	783.23
8701.24	00	-- With only electric motor for propulsion	5%	kg & no	783.24
8701.29	00	-- Other	5%	kg & no	783.29
		- Track-laying tractors:			
8701.30	10	--- For use in agriculture	Free	kg & no	722.31
8701.30	90	--- Other	5%	kg & no	722.39
		- Other, of an engine power:			
8701.91	00	-- Not exceeding 18 kW			
8701.91	10	--- For use in agriculture	Free	kg & no	722.4911
8701.91	90	--- Other	5%	kg & no	722.4919
		-- Exceeding 18 kW but not exceeding 37 kW:			
8701.92	10	--- For use in agriculture	Free	kg & no	722.4921
8701.92	90	--- Other	5%	kg & no	722.4929
		-- Exceeding 37 kW but not exceeding 75 kW:			
8701.93	10	--- For use in agriculture	Free	kg & no	722.4931
8701.93	90	--- Other	5%	kg & no	722.4939
		-- Exceeding 75 kW but not exceeding 130 kW			
8701.94	10	--- For use in agriculture	Free	kg & no	722.4941
8701.94	90	--- Other	5%	kg & no	722.4949
		-- Exceeding 130 kW:			
8701.95	10	--- For use in agriculture	Free	kg & no	722.4951
8701.95	90	--- Other	5%	kg & no	722.4959
87.02		Motor vehicles for the transport of ten or more persons, including the driver.			
		-- With only compression ignition internal combustion piston engine (diesel or semi-diesel):			
		--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
8702.10	11	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg & no	783.1111
8702.10	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg & no	783.1112
8702.10	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg & no	783.1113
8702.10	19	---- Other	45%	kg & no	783.1114
		--- Other:			
8702.10	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%	kg & no	783.1115
8702.10	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%	kg & no	783.1116
8702.10	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%	kg & no	783.1117
8702.10	29	---- Other	45%	kg & no	783.1119
		- With both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion:			
		--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			
8702.20	11	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg & no	783.1121
8702.20	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg & no	783.1122
8702.20	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg & no	783.1123
8702.20	19	---- Other	45%	kg & no	783.1124
		--- Other:			
8702.20	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%	kg & no	783.1125
8702.20	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%	kg & no	783.1126
8702.20	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%	kg & no	783.1127
8702.20	29	---- Other	45%	kg & no	783.1129

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:			
		--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			
8702.30	11	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg & no	783.1931
8702.30	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg & no	783.1932
8702.30	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg & no	783.1933
8702.30	19	---- Other	45%	kg & no	783.1934
		--- Other:			
8702.30	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%	kg & no	783.1935
8702.30	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%	kg & no	783.1936
8702.30	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%	kg & no	783.1937
8702.30	29	---- Other	45%	kg & no	783.1939
		- With only electric motor for propulsion:			
		--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			
8702.40	11	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg & no	783.1941
8702.40	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg & no	783.1942
8702.40	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg & no	783.1943
8702.40	19	---- Other	45%	kg & no	783.1944
		--- Other:			
8702.40	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%	kg & no	783.1945

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
8702.40	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%	kg & no	783.1946
8702.40	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%	kg & no	783.1947
8702.40	29	---- Other	45%	kg & no	783.1949
		- Other:			
		--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			
8702.90	11	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg & no	783.1991
8702.90	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg & no	783.1992
8702.90	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg & no	783.1993
8702.90	19	---- Other	45%	kg & no	783.1994
		--- Other:			
8702.90	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%	kg & no	783.1995
8702.90	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%	kg & no	783.1996
8702.90	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%	kg & no	783.1997
8702.90	29	---- Other	45%	kg & no	783.1999
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
8703.10	00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	25%	kg & no	781.1
		- Other vehicles, with only spark-ignition internal combustion piston engine:			
		- - Of a cylinder capacity not exceeding 1,000 cc:			
8703.21	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.211
8703.21	90	- - - Other	45%	kg & no	781.219

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
8703.22	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.221
8703.22	90	--- Other	45%	kg & no	781.229
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
8703.23	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.231
8703.23	20	--- Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	45%	kg & no	781.2321
8703.23	30	--- Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	45%	kg & no	781.2329
8703.23	40	--- Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	45%	kg & no	781.233
8703.23	50	--- Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	45%	kg & no	781.2341
8703.23	60	--- Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	45%	kg & no	781.2349
		-- Of a cylinder capacity exceeding 3,000 cc:			
8703.24	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.241
8703.24	90	--- Other	45%	kg & no	781.249
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		-- Of a cylinder capacity not exceeding 1,500 cc:			
8703.31	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.251
8703.31	90	--- Other	45%	kg & no	781.259
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
8703.32	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.261
		--- Other:			
8703.32	21	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc	45%	kg & no	781.2623
8703.32	22	---- Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc	45%	kg & no	781.2624

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
8703.32	23	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	45%	kg & no	781.2625
8703.32	24	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	45%	kg & no	781.2626
		-- Other, of a cylinder capacity exceeding 2,500cc:			
8703.33	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.271
8703.33	90	--- Other	45%	kg & no	781.279
8703.40	00	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	45%	kg & no	781.281
8703.50	00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	45%	kg & no	781.282
8703.60	00	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	45%	kg & no	781.283
8703.70	00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	45%	kg & no	781.284
8703.80	00	- Other vehicles, with only electric motor for propulsion	45%	kg & no	781.285
8703.90	00	- Other	45%	kg & no	781.29
87.04		Motor vehicles for the transport of goods.			
8704.10	00	- Dumpers designed for off-highway use	45%	kg & no	782.11
		- Other, with only compression-ignition internal combustion piston engine (diesel or semi- diesel):			
8704.21	00	- - g.v.w not exceeding 5 tonnes:			
8704.21	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.191
8704.21	90	- - - Other	45%	kg & no	782.192
		- - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
8704.22	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.193
8704.22	90	--- Other	45%	kg & no	782.194
		-- g.v.w exceeding 20 tonnes:			
8704.23	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.195
8704.23	90	--- Other	45%	kg & no	782.196
		- Other, with only spark-ignition internal combustion piston engine:			
8704.31	00	-- g.v.w not exceeding 5 tonnes:			
8704.31	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.197
8704.31	90	--- Other	45%	kg & no	782.198
		-- g.v.w exceeding 5 tonnes:			
8704.32	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.1991
8704.32	90	--- Other	45%	kg & no	782.1992
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :			
		-- g.v.w. not exceeding 5 tonnes:			
8704.41	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.19931
8704.41	90	--- Other	45%	kg & no	782.19932
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 Tonnes:			
8704.42	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.19941
8704.42	90	--- Other	45%	kg & no	782.19942
		-- g.v.w. exceeding 20 tonnes:			
8704.43	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.19951
8704.43	90	--- Other	45%	kg & no	782.19952
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		-- g.v.w. not exceeding 5 tonnes:			
8704.51	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.19961
8704.51	90	--- Other	45%	kg & no	782.19962
		-- g.v.w. exceeding 5 tonnes:			
8704.52	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.19971
8704.52	90	--- Other	45%	kg & no	782.19972
		- Other with only electric motor for propulsion:			
8704.60	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.19981
8704.60	90	--- Other	45%	kg & no	782.19982
8704.90	00	- Other	45%	kg & no	782.1999
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).			
8705.10	00	- Crane lorries	5%	kg & no	782.21
8705.20	00	- Mobile drilling derricks	Free	kg & no	782.23
8705.30	00	- Fire fighting vehicles	Free	kg & no	782.25
8705.40	00	- Concrete-mixer lorries	5%	kg & no	782.27
8705.90	00	- Other	5%	kg & no	782.29
8706.00		Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.			
8706.00	10	--- For the assembly of coaches and buses	5%	kg & no	784.11
8706.00	20	--- For the motor vehicles of heading 87.01, 87.04 or 87.05	5%	kg & no	784.12
8706.00	90	--- Other	25%	kg & no	784.19
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.			
8707.10	00	- For the vehicles of heading 87.03	5%	kg & no	784.21
		- Other:			
8707.90	10	--- For coaches and bus bodies	5%	kg & no	784.251
8707.90	90	--- Other	5%	kg & no	784.259
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
8708.10	00	- Bumpers and parts thereof	25%	kg	784.31

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		- Other parts and accessories of bodies (including cabs):			
8708.21	00	-- Safety seat belts	25%	kg	784.321
8708.22		-- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter:			
8708.22	10	--- For tractors	5%	kg	7843221
8708.22	90	--- Other	25%	kg	784.3222
8708.29	00	-- Other	25%	kg	784.329
		- Brakes and servo-brakes and parts thereof:			
		--- Mounted brake linings:			
8708.30	11	---- For tractors (mounted brake linings)	5%	kg	784.331
8708.30	19	---- Other (mounted brake lining for other vehicles)	25%	kg	784.332
		--- Other:			
8708.30	91	---- For tractors	5%	kg	784.3331
8708.30	99	---- Other vehicles	25%	kg	784.3399
		- Gear boxes and parts thereof:			
8708.40	10	--- For tractors	5%	kg	784.341
8708.40	90	--- Other	25%	kg	784.349
		- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:			
8708.50	10	--- For tractors	5%	kg	784.351
8708.50	90	--- Other	25%	kg	784.359
		- Road wheels and parts and accessories thereof:			
8708.70	10	--- For tractors	5%	kg	784.3911
8708.70	90	--- Other	25%	kg	784.3919
		- Suspension systems and parts thereof (including shock-absorbers):			
8708.80	10	--- For tractors	5%	kg	784.3921
8708.80	90	--- Other	25%	kg	784.3929
		- Other parts and accessories:			
		-- Radiators and parts thereof:			
8708.91	10	--- For tractors	5%	kg	784.3931
8708.91	90	--- Other	25%	kg	784.3939
		-- Silencers (mufflers) and exhaust pipes; parts thereof:			
8708.92	10	--- For tractors	5%	kg	784.3941
8708.92	90	--- Other	25%	kg	784.3949
		-- Clutches and parts thereof:			
8708.93	10	--- For tractors	5%	kg	784.3951
8708.93	90	--- Other	25%	kg	784.3959

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		-- Steering wheels, steering columns and steering boxes; parts thereof:			
8708.94	10	--- For tractors	5%	kg	784.3961
8708.94	90	--- Other	25%	kg	784.3969
8708.95	00	-- Safety airbags with inflator system; parts thereof	25%	kg	784.397
		-- Other:			
8708.99	30	--- Compressed Natural Gas (CNG) systems	25%	kg	784.3992
8708.99	40	--- Other, for tractors	5%	kg	784.3991
8708.99	90	--- Other	25%	kg	784.3999
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.			
		- Vehicles:			
8709.11	00	-- Electrical	5%	kg & no	774.14
8709.19	00	-- Other	5%	kg & no	774.15
8709.90	00	- Parts	5%	kg	774.19
8710.00	00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	5%	kg & no	891.11
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
		- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc:			
8711.10	10	--- For the transport of goods	5%	kg & no	785.111
8711.10	90	--- Other	25%	kg & no	785.119
		- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
8711.20	10	--- For the transport of goods	5%	kg & no	785.131
8711.20	90	--- Other	25%	kg & no	785.139
		- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
8711.30	10	--- For the transport of goods	5%	kg & no	785.151
8711.30	90	--- Other	25%	kg & no	785.159
		- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
8711.40	10	- - - For the transport of goods	5%	kg & no	785.161
8711.40	90	- - - Other	25%	kg & no	785.169
		- With internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
8711.50	10	- - - For the transport of goods	5%	kg & no	785.171
8711.50	90	- - - Other	25%	kg & no	785.179
		- With electric motor for propulsion:			
8711.60	10	- - - For the transport of goods	5%	kg & no	785.1911
8711.60	90	- - - Other	25%	kg & no	785.1999
		- Other:			
8711.90	10	- - - For the transport of goods	5%	kg & no	785.191
8711.90	90	- - - Other	25%	kg & no	785.199
87.12		Bicycles and other cycles (including delivery tricycles), not motorised			
8712.00	10	--- For the transport of goods	5%	kg & no	785.21
8712.00	90	- - - Other	25%	kg & no	785.29
87.13		Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.			
8713.10	00	- Not mechanically propelled	Free	kg & no	785.311
8713.90	00	- Other	Free	kg & no	785.319
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.			
8714.10	00	- Of motorcycles (including mopeds):	5%	kg	785.359
8714.20	00	- Of carriages for disabled persons	Free	kg	785.36
		- Other:			
8714.91	00	- - Frames and forks, and parts thereof	5%	kg	785.371
8714.92	00	- - Wheel rims and spokes	5%	kg	785.372
8714.93	00	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5%	kg	785.373
8714.94	00	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	5%	kg	785.374
8714.95	00	- - Saddles	Free	kg & no	785.375
8714.96	00	- - Pedals and crank-gear, and parts thereof	Free	kg	785.376
8714.99	00	- - Other	Free	kg	785.379
8715.00	00	Baby carriages and parts thereof.	Free	kg	894.1
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.10	00	- Trailers and semi-trailers of the caravan type, for housing or camping	25%	kg & no	786.1
8716.20	00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5%	kg & no	786.21

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		- Other trailers and semi-trailers for the transport of goods:			
8716.31	00	- - Tanker trailers and tanker semi-trailers	5%	kg & no	786.22
8716.39	00	- - Other	5%	kg & no	786.29
8716.40	00	- Other trailers and semi-trailers	5%	kg & no	786.83
		- Other vehicles:			
8716.80	10	- - - Wheelbarrows	10%	kg & no	786.851
8716.80	90	- - - Other	5%	kg & no	786.859
		- Parts:			
8716.90	10	- - - Of wheelbarrows	10%	kg	786.891
8716.90	90	- - - Other	5%	kg	786.899

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Note.

1. - For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression “unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

Subheading Notes.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.
2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
8801.00		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	25%	kg & no	792.84
88.02		Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
		- Helicopters:			
8802.11	00	-- Of an unladen weight not exceeding 2,000 kg	Free	kg & no	792.11
8802.12	00	-- Of an unladen weight exceeding 2,000 kg	Free	kg & no	792.15
8802.20	00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5%	kg & no	792.2
8802.30	00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5%	kg & no	792.3
8802.40	00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Free	kg & no	792.4
8802.60	00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	Free	kg & no	792.5
88.03		[Deleted]			
8804.00		Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	Free	kg	899.96
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
8805.10	00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	Free	kg	792.831
		- Ground flying trainers and parts thereof:			
8805.21	00	-- Air combat simulators and parts thereof	Free	kg	792.833
8805.29	00	-- Other	Free	kg	792.839
88.06		Unmanned aircraft.			
8806.10	00	- Designed for the carriage of passengers	5%	kg	792.51
		- Other, for remote-controlled flight only :			
8806.21	00	-- With maximum take-off weight not more than 250 g	5%	kg	792.52
8806.22	00	-- With maximum take-off weight more than 250 g but not more than 7 kg	5%	kg	792.53
8806.23	00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	5%	kg	792.54
8806.24	00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	5%	kg	792.55
8806.29	00	-- Other	5%	kg	792.59

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		- Other :			
8806.91	00	-- With maximum take-off weight not more than 250 g	5%	kg	792.61
8806.92	00	-- With maximum take-off weight more than 250 g but not more than 7 kg	5%	kg	792.62
8806.93	00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	5%	kg	792.63
8806.94	00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	5%	kg	792.64
8806.99	00	-- Other	5%	kg	792.69
88.07		Parts of goods of heading 88.01, 88.02 or 88.06.			
8807.10	00	- Propellers and rotors and parts thereof	5%	kg	792.91
8807.20	00	- Under-carriages and parts thereof	5%	kg	792.93
8807.30	00	- Other parts of aeroplanes, helicopters or unmanned aircraft	5%	kg	792.96
8807.90	00	- Other	5%	kg	792.97

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:			
8901.10	10	- - - Vessels exceeding 708 cubic metres	Free	kg & no	793.281
8901.10	90	- - - Other	Free	kg & no	793.289
		- Tankers:			
8901.20	10	- - - Vessels exceeding 708 cubic metres	Free	kg & no	793.221
8901.20	90	- - - Other	Free	kg & no	793.229
		- Refrigerated vessels, other than those of subheading 8901.20:			
8901.30	10	- - Vessels exceeding 708 cubic metres	Free	kg & no	793.261
8901.30	90	- - - - Other	Free	kg & no	793.269
		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
8901.90	10	- - - Vessels exceeding 708 cubic metres	Free	kg & no	793.271
8901.90	90	- - - Other	Free	kg & no	793.279
89.02		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
8902.00	40	- - - Trawlers of any size	Free	kg & no	793.242
8902.00	50	- - - Vessels exceeding 708 cubic metres, other than trawlers	Free	kg & no	793.241
8902.00	80	- - - Other fishing vessels	Free	kg & no	793.243
8902.00	90	- - - Other	Free	kg & no	793.249
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
		- Inflatable (including rigid hull inflatable) boats :			
8903.11	00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	25%	kg	793.111
8903.12	00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	25%	kg	793.112
8903.19	00	-- Other	25%	kg	793.119
		- Sailboats, other than inflatable, with or without auxiliary motor :			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
8903.21	00	-- Of a length not exceeding 7.5 m	25%	kg	793.121
8903.22	00	-- Of a length exceeding 7.5 m but not exceeding 24 m	25%	kg	793.122
8903.23	00	-- Of a length exceeding 24 m	25%	kg	793.123
		- Motorboats, other than inflatable, not including outboard motorboats :			
8903.31	00	-- Of a length not exceeding 7.5 m	25%	kg	793.1911
8903.32	00	-- Of a length exceeding 7.5 m but not exceeding 24 m	25%	kg	793.1912
8903.33	00	-- Of a length exceeding 24 m	25%	kg	793.1913
		- Other :			
8903.93	00	-- Of a length not exceeding 7.5 m	25%	kg	793.193
8903.99	00	- - Other	25%	kg	793.199
8904.00	00	Tugs and pusher craft.	Free	kg & no	793.7
89.05		Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.			
8905.10	00	- Dredgers	Free	kg & no	793.51
8905.20	00	- Floating or submersible drilling or production platforms	Free	kg & no	793.55
		- Other:			
8905.90	10	- - - House-boats	5%	kg & no	793.591
8905.90	90	- - - Other	Free	kg & no	793.599
89.06		Other vessels, including warships and lifeboats other than rowing boats.			
8906.10	00	- Warships	Free	kg & no	793.292
8906.90	00	- Other	Free	kg & no	793.299
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10	00	- Inflatable rafts	5%	kg & no	793.91
		- Other:			
8907.90	10	- - - Buoys and beacons	Free	kg & no	793.991
8907.90	90	- - - Other	5%	kg & no	793.999
8908.00	00	Vessels and other floating structures for breaking up.	Free	kg & no	793.3