

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) Lamps or lighting fittings of heading 94.05; or
 - (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.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
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	u	10%	Free
	8601.20.00	- Powered by electric accumulators	u	10%	Free
86.02		Other rail locomotives; locomotive tenders.			
	8602.10.00	- Diesel-electric locomotives	u	5%	Free
	8602.90.00	- Other	u	10%	Free
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	u	10%	Free
	8603.90.00	- Other	u	10%	Free
86.04	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).	u	10%	Free
86.05	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).	u	5%	Free
86.06		Railway or tramway goods vans and wagons, not self-propelled.			
	8606.10.00	- Tank wagons and the like	u	5%	Free
	8606.30.00	- Self-discharging vans and wagons, other than those of sub-heading 8606.10	u	10%	Free
		- Other			
	8606.91.00	-- Covered and closed	u	5%	Free
	8606.92.00	-- Open with non-removable sides of a height exceeding 60 cm	u	10%	Free
	8606.99.00	-- Other	u	10%	Free
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	kg	10%	Free
	8607.12.00	-- Other bogies and bissel-bogies	kg	5%	Free
	8607.19.00	-- Other, including parts	kg	10%	Free
		- Brakes and parts thereof			
	8607.21.00	-- Air brakes and parts thereof	kg	10%	Free
	8607.29.00	-- Other	kg	10%	Free
	8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	kg	10%	Free
		- Other			
	8607.91.00	-- Of locomotives	kg	10%	Free
	8607.99.00	-- Other	kg	10%	Free
86.08	8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations airfields; parts of the foregoing	kg	10%	Free
86.09		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.			
	8609.00.10	-- Insulated or refer container	u	5%	Free
	8609.00.90	-- Other	u	10%	Free