

**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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>86.01</b>	<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>						
8601.1000	- Powered from an external source of electricity	8%	Free	15%	Free	No.	79111
8601.2000	- Powered by electric accumulators	8%	Free	15%	Free	No.	79115
<b>86.02</b>	<b>Other rail locomotives; locomotive tenders.</b>						
8602.1000	- Diesel-electric locomotives	8%	Free	15%	Free	No.	79121
8602.9000	- Other	8%	Free	15%	Free	No.	79129
<b>86.03</b>	<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8603.1000	- Powered from an external source of electricity	8%	Free	15%	Free	No.	79160
8603.9000	- Other	8%	Free	15%	Free	No.	79160
8604.0000	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).	8%	Free	15%	Free	No.	79181
8605.0000	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).	8%	Free	15%	Free	No.	79170
<b>86.06</b>	<b>Railway or tramway goods vans and wagons, not self-propelled.</b>						
8606.1000	- Tank wagons and the like	8%	Free	15%	Free	No.	79182
8606.3000	- Self-discharging vans and wagons, other than those of subheading 8606.1000	8%	Free	15%	Free	No.	79182
	- Other:						
8606.9100	- - Covered and closed	8%	Free	15%	Free	No.	79182
8606.9200	- - Open, with non-removable sides of a height exceeding 60 cm	8%	Free	15%	Free	No.	79182
8606.9900	- - Other	8%	Free	15%	Free	No.	79182
<b>86.07</b>	<b>Parts of railway or tramway locomotives or rolling-stock.</b>						
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:						
8607.1100	- - Driving bogies and bissel-bogies	8%	Free	15%	Free	-	79199
8607.1200	- - Other bogies and bissel-bogies	8%	Free	15%	Free	-	79199
8607.1900	- - Other, including parts	8%	Free	15%	Free	-	79199
	- Brakes and parts thereof:						
8607.2100	- - Air brakes and parts thereof	8%	Free	15%	Free	-	79199
8607.2900	- - Other	8%	Free	15%	Free	-	79199
8607.3000	- Hooks and other coupling devices, buffers, and parts thereof	8%	Free	15%	Free	-	79199
	- Other:						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8607.9100	-- Of locomotives	8%	Free	15%	Free	-	79199
8607.9900	-- Other	8%	Free	15%	Free	-	79199
8608.0000	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 or airfields; parts of the foregoing.	8%	Free	15%	Free	-	79191
8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	8%	Free	15%	Free	No.	78630

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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>87.01</b>	<b>Tractors (other than tractors of heading 87.09).</b>						
	-Single axle tractors						
8701.1010	---Agricultural	Free	8%	15%	Free	No.	72241
8701.1090	--- Other	Free	20%	15%	Free	No.	72241
8701.2000	-Road tractors for semi-trailers	Free	20%	15%	Free	No.	78320
8701.3000	- Track-laying tractors	Free	20%	15%	Free	No.	78320
	- Other, of an engine power:						
8701.9010	--- Agriculture tractors	Free	8%	15%	Free	No.	72249
8701.9090	--- Other	Free	20%	15%	Free	No.	72249
8701.9100	-- Not exceeding 18 kW	Free	8%	15%	Free	No.	72249
8701.9200	--Exceeding 18 kW but not exceeding 37 kW	Free	8%	15%	Free	No.	72249
8701.9300	-- Exceeding 37 kW but not exceeding 75 kW	Free	8%	15%	Free	No.	72249
8701.9400	-- Exceeding 75 kW but not exceeding 130 kW	Free	8%	15%	Free	No.	72249

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8701.9500	-- Exceeding 130 kW	Free	8%	15%	Free	No.	72249
<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver</b>						
	-With only compression-ignition internal combustion piston engine (diesel or semi-diesel)						
8702.1010	---Public service type motor vehicles for the transport of more than ten but less than sixteen persons (including the driver)	Free	20%	15%	Free	No	78311
8702.1020	--- Public service type motor vehicles for the transport of sixteen persons or more, (including the driver)	Free	8%	15%	Free	No	78311
8702.1090	---Other	Free	20%	15%	Free	No	78311
8702.2000	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	Free	20%	15%	Free	No	78311
8702.3000	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	Free	20%	15%	Free	No	78319
8702.4000	- With only electric motor for propulsion	Free	5%	15%	Free	No	78319
8702.9000	-Other	Free	20%	15%	No	No	78319
<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 87.02), including station wagons and racing cars.</b>						
8703.1000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	Free	20%	15%	No	No	78110
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:						
8703.2100	- -Of a cylinder capacity not exceeding 1,000 cc	Free	10%	15%	Free	No	78110
	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.2210	---Of a cylinder >1000cc but <=1300cc	Free	13%	15%	Free	No	87120
8703.2290	---Of a cylinder >1300cc but <=1500cc	Free	18%	15%	Free	No	87120
	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc						
8703.2310	---Of a cylinder >1500cc but <=1800cc	Free	18%	15%	Free	No	78120
8703.2320	---Of a cylinder >1800cc but <=2000cc	Free	20%	15%	Free	No	78120
8703.2330	---Of a cylinder >2000cc but <=2500cc	Free	25%	15%	Free	No	78120
8703.2390	---Of a cylinder >2500cc but <=3000cc	Free	30%	15%	Free	No	78120
	- - Of a cylinder capacity exceeding 3,000 cc						
8703.2410	---Of a cylinder >3000cc but <=4000cc	Free	35%	15%	Free	No	78120
8703.2420	---Of a cylinder >4000cc but <=5000cc	Free	45%	15%	Free	No	78120
8703.2490	---of a cylinder > 5000cc	Free	50%	15%	Free	No	78120
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :						
	--Of a cylinder capacity not exceeding 1,500 cc						
8703.3110	---Of a cylinder capacity not exceeding 1000cc	Free	10%	15%	Free	No	78120
8703.3120	---Of a cylinder >1000cc but <= 1300cc	Free	13%	15%	Free	No	78120
8703.3190	---Of a cylinder >1300cc but <=1500cc	Free	18%	15%	Free	No	78120
	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc						
8703.3210	---Of a cylinder >1500cc but <=1800cc	Free	18%	15%	Free	No	78120
8703.3220	---Of a cylinder >1800cc but <=2000cc	Free	20%	15%	Free	No	78120
8703.3290	---Of a cylinder >2000cc but <=2500cc	Free	25%	15%	Free	No	78120

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - Of a cylinder capacity exceeding 2,500 cc						
8703.3310	--Of a cylinder >2500cc but <=3000cc	Free	30%	15%	Free	No	78120
8703.3320	---Of a cylinder capacity >3000cc but <=4000cc	Free	35%	15%	Free	No	78120
8703.3330	---Of a cylinder capacity >4000cc but <=5000cc	Free	45%	15%	Free	No	78120
8703.3390	---Of a cylinder capacity >5000cc	Free	50%	15%	Free	No	78120
8703.4000	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	Free	20%	15%	Free	No	78120
8703.5000	- 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	Free	20%	15%	Free	No	78120
8703.6000	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	Free	20%	15%	Free	No	78120
8703.7000	- 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	Free	20%	15%	Free	No	78120
8703.8000	- Other vehicles, with only electric motor for propulsion	Free	5%	15%	Free	No	78120
8703.9000	- Other	Free	20%	15%	Free	No	78120
<b>87.04</b>	<b>Motor vehicles for the transport of goods.</b>						



Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.1000	- Dumpers designed for off-highway use  - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):  -- g.v.w. not exceeding 5 tonnes	Free	20%	15%	Free	No.	78211
8704.2110	--- Pick up Trucks of a g.v.w. less than or equal 2 tonnes	Free	20%	15%	Free	No.	78219
8704.2119	---- Pick up Trucks of a g.v.w. of more than 2 tonnes but not exceeding 5 tonnes	Free	20%	15%	Free	No.	78219
8704.2120	- - - Delivery Vans of a g.v.w. less than or equal 2 tonnes	Free	20%	15%	Free	No.	78219
8704.2129	---- Delivery Vans of a g.v.w. exceeding 2 tonnes but not exceeding 5 tonnes	Free	20%	15%	Free	No.	78219
8704.2200	- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	Free	20%	15%	Free	No.	78219
8704.2300	- - g.v.w. exceeding 20 tonnes  - Other, with spark-ignition internal combustion piston engine:	Free	20%	15%	Free	No.	78219
8704.3100	- - g.v.w. not exceeding 5 tonnes	Free	20%	15%	Free	No.	78120
8704.3200	- - g.v.w. exceeding 5 tonnes	Free	20%	15%	Free	No.	78120
8704.9000	- Other	Free	20%	15%	Free	No.	78120
<b>87.05</b>	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, break down lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>						
8705.1000	- Crane lorries	Free	8%	15%	Free	No.	78221

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8705.2000	- Mobile drilling derricks	Free	8%	15%	Free	No.	78223
8705.3000	- Fire fighting vehicles	Free	8%	15%	Free	No.	78225
8705.4000	-Concrete-mixer lorries	Free	8%	15%	Free	No.	78227
8705.9000	- Other	Free	8%	15%	Free	No.	78229
<b>87.06</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>						
8706.0010	- - - For agricultural tractors falling under 8701.1010 to 8701.9010	8%	Free	15%	Free	No.	78410
8706.0011	- - - For public service type passenger motor vehicles falling under 8702.1010 to 8702.9000	8%	Free	15%	Free	No.	78410
8706.0012	- - - For road tractors falling under 8701.2000 and 8701.3000	20%	Free	15%	Free	No.	78410
8706.0013	- - - For motor vehicles falling under 87.03	20%	Free	15%	Free	No.	78410
8706.0014	- - - For pick up trucks falling under 8704.2110 to 8704.2200	20%	Free	15%	Free	No.	78410
8706.0015	- - - For goods vehicles falling under 8704.2300	20%	Free	15%	Free	No.	78410
8706.0016	- - - For other goods vehicles falling under 8704.3100 8704.3200 and 8704.9000	20%	Free	15%	Free	No.	78410
8706.0017	- - - For special purpose lorries falling under 8705	8%	Free	15%	Free	no.	78410
8706.0090	- - - Other vehicles	20%	Free	15%	Free	No.	78410
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>						
8707.1000	- For the vehicles of heading 87.03  - Other:	20%	Free	15%	Free	No.	78421
8707.9010	- - - For agricultural tractors falling under 8701.1010 to 8701.9010	8%	Free	15%	Free	No.	78425
8707.9011	- - - For public service type passenger vehicles falling under 8702.1010 to 8702.9000	8%	Free	15%	Free	No.	78425

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8707.9012	- - - For road tractors falling under 8701.2000	20%	Free	15%	Free	No.	78425
8707.9013	- - - For vehicles falling under 87.04	20%	Free	15%	Free	No.	78425
8707.9014	- - - For vehicles falling under 87.05	8%	Free	15%	Free	No	78425
8707.9090	- - - Other vehicles	20%	Free	15%	Free	No.	78425
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>						
8708.1000	- Bumpers and parts thereof - Other parts and accessories of bodies (including cabs):	20%	Free	15%	Free	-	78431
8708.2100	- - Safety seat belts	20%	Free	15%	Free	-	78432
8708.2900	- - Other	20%	Free	15%	Free	-	78432
8708.3000	- Brakes and servo-brakes; parts thereof	20%	Free	15%	Free	-	78433
8708.4000	- Gear boxes and parts thereof	20%	Free	15%	Free	-	78434
8708.5000	- Drive-axel with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	20%	Free	15%	Free	-	78435
8708.7000	- Road wheels and parts and accessories thereof	20%	Free	15%	Free	-	78439
8708.8000	- Suspension system and parts thereof (including shock-absorbers) - Other parts and accessories:	20%	Free	15%	Free	-	78439
8708.9100	- - Radiators and parts thereof	20%	Free	15%	Free	-	78439
8708.9200	- - Silencers (mufflers) and exhaust pipes; parts thereof	20%	Free	15%	Free	-	78439
8708.9300	- - Clutches and parts thereof	20%	Free	15%	Free	-	78439
8708.9400	- - Steering wheels, steering columns and steering boxes; parts thereof	20%	Free	15%	Free	-	78439
8708.9500	- - Safety airbags with inflater system; parts thereof	20%	Free	15%	Free	-	78439

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8708.9900	-- Other	20%	Free	15%	Free	-	78439
<b>87.09</b>	<b>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.</b>						
	- Vehicles :						
8709.1100	-- Electrical	8%	Free	15%	Free	No	74414
8709.1900	-- Other	8%	Free	15%	Free	No	74415
8709.9000	- Parts	8%	Free	15%	Free	No	74419
8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	20%	Free	15%	Free	No.	89111
<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>						
8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	20%	Free	15%	Free	No.	78511
8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	20%	Free	15%	Free	No.	78513
8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	20%	Free	15%	Free	No.	78515
8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	20%	Free	15%	Free	No.	78516
8711.5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	20%	Free	15%	Free	No.	78517
8711.6000	- With electric motor for propulsion	5%	Free	15%	Free	No.	78519
8711.9000	- Other	20%	Free	15%	Free	No.	78519

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	8%	Free	15%	Free	No.	78520
<b>87.13</b>	<b>Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.</b>						
8713.1000	- Not mechanically propelled	8%	Free	15%	Free	No	78531
8713.9000	- Other	8%	Free	15%	Free	No	78531
<b>87.14</b>	<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>						
8714.1000	- Of motorcycles (including mopeds)	20%	Free	15%	Free	No.	78535
8714.2000	- Of carriages for disabled persons	8%	Free	15%	Free	No.	78536
	- Other:						
8714.9100	- - Frames and forks, and parts thereof	8%	Free	15%	Free	-	78537
8714.9200	- - Wheel rims and spokes	8%	Free	15%	Free	-	78537
8714.9300	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket wheels	8%	Free	15%	Free	-	78537
8714.9400	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	8%	Free	15%	Free	-	78537
8714.9500	- - Saddles	8%	Free	15%	Free	-	78537
8714.9600	- - Pedals and crank-gear, and parts thereof	8%	Free	15%	Free	-	78537
8714.9900	- - Other	8%	Free	15%	Free	-	78537
8715.0000	Baby carriages and parts thereof.	20%	Free	15%	Free	No.	89410
<b>87.16</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>						
8716.1000	- Trailers and semi-trailers of the caravan type, for housing or camping	20%	Free	15%	Free	No.	78610
8716.2000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	20%	Free	15%	Free	No.	78620

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other trailers and semi-trailers for the transport of goods:						
8716.3100	- - Tanker trailers and tanker semi-trailers	20%	Free	15%	Free	No.	78622
8716.3900	- - Other	20%	Free	15%	Free	No.	78629
8716.4000	- Other trailers and semi trailers	20%	Free	15%	Free	No.	78683
	- Other vehicles						
8716.8010	- - - Wheelbarrows	8%	Free	15%	Free	No.	78685
8716.8090	- - - Other	20%	Free	15%	Free	No.	78685
8716.9000	- Parts	20%	Free	15%	Free	-	78689

CHAPTER 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

- 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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8801.0000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	20%	Free	15%	Free	No.	79281
<b>88.02</b>	<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>						
	- Helicopters:						
8802.1100	- - Of an unladen weight not exceeding 2,000 kg	8%	Free	15%	Free	No.	79211
8802.1200	- - Of an unladen weight exceeding 2,000 kg	8%	Free	15%	Free	No.	79215
	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg						
8802.2010	- - - Aircraft designed for the commercial transport of persons for example to carry paying passengers)	8%	Free	15%	Free	No.	79220
8802.2090	- - - Other aircraft (for example, aircraft designed to carry freight, fire fighting aircraft, surveillance aircraft)	8%	Free	15%	Free	No.	79220
	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg						
8802.3010	- - - Aircraft designed for the commercial transport of persons for example to carry paying passengers)	8%	Free	15%	Free	No.	79230
8802.3090	- - - Other aircraft (for example, designed to carry freight, fire fighting aircraft, surveillance aircraft)	8%	Free	15%	Free	No.	79230
	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg						
8802.4010	- - - Aircraft designed for the commercial transport of persons (ie For example to carry paying passengers)	8%	Free	Free	Free	No.	79240

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8802.4090	- - - Other aircraft (for example, designed to carry freight, fire\ fighting aircraft, surveillance aircraft)	8%	Free	Free	Free	No.	79240
8802.6000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	8%	Free	15%	Free	No.	79250
<b>88.03</b>	<b>Parts of goods of heading 88.01 or 88.02.</b>						
8803.1000	- Propellers and rotors and parts thereof	8%	Free	15%	Free	No.	79291
8803.2000	- Under-carriages and parts thereof	8%	Free	15%	Free	No.	79293
8803.3000	- Other parts of aeroplanes or helicopters	8%	Free	15%	Free	No.	79295
8803.9000	- Other	8%	Free	15%	Free	No.	79297
8804.0000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	20%	Free	15%	Free	-	89996
<b>88.05</b>	<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>						
8805.1000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof  - Ground flying trainers and parts thereof:	20%	Free	15%	Free	-	79283
8805.2100	- - Air combat simulators and parts thereof	20%	Free	15%	Free	-	79283
8805.2900	- - Other	20%	Free	15%	Free	-	79283



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.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>89.01</b>	<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>						
8901.1000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferryboats of all kinds	8%	Free	15%	Free	No.	79328
8901.2000	- Tankers	8%	Free	15%	Free	No.	79322
8901.3000	- Refrigerated vessels, other than those of subheading 8901.20	8%	Free	15%	Free	No.	79326
8901.9000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	8%	Free	15%	Free	No.	79327
8902.0000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	5%	Free	15%	Free	No.	79324
<b>89.03</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>						
8903.1000	- Inflatable - Other:	20%	Free	15%	Free	No.	79311
8903.9100	- - Sailboats, with or without auxiliary motor	20%	Free	15%	Free	No.	79312
8903.9200	- - Motorboats, other than outboard motorboats - Other:	20%	Free	15%	Free	No.	79319
8903.9910	- - - Sports fishing vessels	8%	Free	15%	Free	No.	79319
8903.9920	- - - Canoes sculls, skiffs, pedalos and the like	8%	Free	15%	Free	No.	79319
8903.9930	----Jet ski	8%	Free	15%	Free	No.	79319
8903.9940	----Kayaks	8%	Free	15%	Free	No.	79319
8903.9990	- - - Other	8%	Free	15%	Free	No.	79319

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8904.0000	Tugs and pusher craft.	8%	Free	15%	Free	No.	79370
<b>89.05</b>	<b>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.</b>						
8905.1000	- Dredgers	8%	Free	15%	Free	No.	79351
8905.2000	- Floating or submersible drilling or production platforms	8%	Free	15%	Free	No.	79355
8905.9000	- Other	8%	Free	15%	Free	No.	79359
<b>89.06</b>	<b>Other vessels, including warships and lifeboats other than rowing boats.</b>						
8906.1000	- Warships	8%	Free	15%	Free	No.	79329
8906.9000	- Other	8%	Free	15%	Free	No.	79329
<b>89.07</b>	<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>						
8907.1000	- Inflatable rafts	8%	Free	15%	Free	No.	79391
	- Other						
8907.9010	---Floating landing stages	8%	Free	15%	Free	No.	79399
8907.9090	---Other	8%	Free	15%	Free	No.	79399
8908.0000	Vessels and other floating structures for breaking up.	8%	Free	15%	Free	No.	79330