# Section XVII Vehicles, aircraft, vessels and associated transport equipment

1. This section does not cover articles of heading 9503 or 9508, or bobsleighs, toboggans or the like of heading 9506.

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:

* joints, washers and the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016);
* parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
* articles of Chapter 82 (tools);
* articles of heading 8306;
* machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
* electrical machinery or equipment (Chapter 85);
* articles of Chapter 90;
* articles of Chapter 91;
* (ij) arms (Chapter 93);
* lamps or lighting fittings of heading 9405;
* brushes of a kind used as parts of vehicles (heading 9603).

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:

* vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
* amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
* 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 in this section with the vehicles to which they are most akin as follows:

* in Chapter 86 if designed to travel on a guide-track (hovertrains);
* in Chapter 87 if designed to travel over land or over both land and water;
* 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.

### Additional notes

1. Subject to the provisions of additional note 3 to Chapter 89, tools and articles necessary for the maintenance or repair of vehicles, aircraft or vessels are to be classified with those vehicles, aircraft or vessels if presented with them. Other accessories presented with vehicles, aircraft or vessels are also to be classified therewith, if they form part of the normal equipment of the vehicles, aircraft or vessels and are normally sold with them.

2. The provisions of general rule 2(a) are also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to goods of headings 8608, 8805, 8905 and 8907 imported in split consignments.

## Chapter 86 Railway Or Tramway Locomotives, Rolling Stock and Parts Thereof; Railway Or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electromechanical) Traffic Signalling Equipment Of All Kinds

| Classification code | Rate of Duty | Notes / legal base | Description |
| --- | --- | --- | --- |
| **8601** |  |  | **Rail locomotives powered from an external source of electricity or by electric accumulators** |
| **8601 10 00** | 1.7% | Clause 8 | **- Powered from an external source of electricity** |
| **8601 20 00** | 1.7% | Clause 8 | **- Powered by electric accumulators** |
| **8602** |  |  | **Other rail locomotives; locomotive tenders** |
| **8602 10 00** | 1.7% | Clause 8 | **- Diesel-electric locomotives** |
| **8602 90 00** | 1.7% | Clause 8 | **- Other** |
| **8603** |  |  | **Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604** |
| **8603 10 00** | 1.7% | Clause 8 | **- Powered from an external source of electricity** |
| **8603 90 00** | 1.7% | Clause 8 | **- Other** |
| **8604 00 00** | 1.7% | Clause 8 | **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)** |
| **8605 00 00** | 1.7% | Clause 8 | **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 8604)** |
| **8606** |  |  | **Railway or tramway goods vans and wagons, not self-propelled** |
| **8606 10 00** | 1.7% | Clause 8 | **- Tank wagons and the like** |
| **8606 30 00** | 1.7% | Clause 8 | **- Self-discharging vans and wagons, other than those of subheading 8606 10** |
|  |  |  | **- Other** |
| **8606 91** | 1.7% | Clause 8 | - - Covered and closed |
| **8606 91 10** | 1.7% | Clause 8 | - - - Specially designed for the transport of highly radioactive materials |
| **8606 91 80** | 1.7% | Clause 8 | - - - Other |
| **8606 92 00** | 1.7% | Clause 8 | - - Open, with non-removable sides of a height exceeding 60 cm |
| **8606 99 00** | 1.7% | Clause 8 | - - Other |
| **8607** |  |  | **Parts of railway or tramway locomotives or rolling stock** |
|  |  |  | **- Bogies, bissel-bogies, axles and wheels, and parts thereof** |
| **8607 11 00** | 1.7% | Clause 8 | - - Driving bogies and bissel-bogies |
| **8607 12 00** | 1.7% | Clause 8 | - - Other bogies and bissel-bogies |
| **8607 19** |  |  | - - Other, including parts |
| **8607 19 10** | 2.7% | Clause 8 | - - - Axles, assembled or not; wheels and parts thereof |
| **8607 19 90** | 1.7% | Clause 8 | - - - Parts of bogies, bissel-bogies and the like |
|  |  |  | **- Brakes and parts thereof** |
| **8607 21** | 1.7% | Clause 8 | - - Air brakes and parts thereof |
| **8607 21 10** | 1.7% | Clause 8 | - - - Of cast iron or cast steel |
| **8607 21 90** | 1.7% | Clause 8 | - - - Other |
| **8607 29 00** | 1.7% | Clause 8 | - - Other |
| **8607 30 00** | 1.7% | Clause 8 | **- Hooks and other coupling devices, buffers, and parts thereof** |
|  |  |  | **- Other** |
| **8607 91** | 1.7% | Clause 8 | - - Of locomotives |
| **8607 91 10** | 3.7% | Clause 8 | - - - Axle-boxes and parts thereof |
| **8607 91 90** | 1.7% | Clause 8 | - - - Other |
| **8607 99** |  |  | - - Other |
| **8607 99 10** | 3.7% | Clause 8 | - - - Axle-boxes and parts thereof |
| **8607 99 80** | 1.7% | Clause 8 | - - - Other |
| **8608 00 00** | 1.7% | Clause 8 | **Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing** |
| **8609** |  |  | **Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport** |
| **8609 00 10** | 0.0% | Clause 8 | **- Containers with an anti-radiation lead covering, for the transport of radioactive materials** |
| **8609 00 90** | 0.0% | Clause 8 | **- Other** |