**SECTION XVII**

## Chapter 87 Vehicles Other Than Railway Or Tramway Rolling Stock, and Parts and Accessories Thereof

### Chapter 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 8701 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 8702 to 8704, and not in heading 8706.

4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9503.