

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; 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 8608.00 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	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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 and No
8601.20.00	Powered by electric accumulators	Free	kg and No
86.02	Other rail locomotives; locomotive tenders.		
8602.10.00	Diesel-electric locomotives	Free	kg and No
8602.90.00	Other	Free	kg and No
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.00.00.		
8603.10.00	Powered from an external source of electricity	Free	kg and No
8603.90.00	Other	Free	kg and No
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 and No
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 8604.00.00).	Free	kg and No
86.06	Railway or tramway goods vans and wagons, not self-propelled.		
8606.10.00	Tanks wagons and the like	Free	kg and No
8606.30.00	Self-discharging vans and wagons, other than those of subheading 8606.10	Free	kg and No
	Other:		
8606.91.00	Covered and closed	Free	kg and No
8606.92.00	Open, with non-removable sides of a height exceeding 60 cm	Free	kg and No
8606.99.00	Other	Free	kg and No
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
8607.12.00	Other bogies and bissel-bogies	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8607.19.00	Other, including parts	Free	kg
	Brakes and parts thereof:		
8607.21.00	Air brakes and parts thereof	Free	kg
8607.29.00	Other	Free	kg
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof	Free	kg
	Other:		
8607.91.00	Of locomotives	Free	kg
8607.99.00	Other	Free	kg
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
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 and No

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 8706.00.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
87.01 8701.10.00 8701.10.10 8701.10.90 8701.20.00 8701.30.00 8701.30.10 8701.30.90 8701.90.00 8701.90.10 8701.90.90	Tractors (other than tractors of heading 87.09). Pedestrian controlled tractors: For use in agriculture Other Road tractors for semi-trailers Track-laying tractors: For use in agriculture Other Other: For use in agriculture Other	 Free 5% 5% Free 5% Free 5%	 kg and No kg and No kg and No kg and No kg and No kg and No kg and No
87.02 8702.10.00 8702.10.10 8702.10.20 8702.10.30 8702.10.40 8702.10.50 8702.10.60 8702.10.90 8702.90.00	Motor vehicles for the transport of ten or more persons, including the driver. With compression – ignition internal combustion piston engine (diesel or semi-diesel): Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver) Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver) Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver) Other Other:	 5% 45% 5% 45% 5% 45% 45%	 kg and No kg and No kg and No kg and No kg and No kg and No kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8702.90.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No
8702.90.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%	kg and No
8702.90.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No
8702.90.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%	kg and No
8702.90.50	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No
8702.90.60	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%	kg and No
8702.90.90	Other	45%	kg and No
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 Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	25%	kg and No
8703.21.00	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 and No
8703.21.90	Other	45%	kg and No
8703.22.00	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 and No
8703.22.90	Other	45%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc:		
8703.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No
8703.23.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	45%	kg and No
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	45%	kg and No
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	45%	kg and No
8703.24.00	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 and No
8703.24.90	Other	45%	kg and No
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703.31.00	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 and No
8703.31.90	Other	45%	kg and No
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
8703.32.10	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	45%	kg and No
8703.32.30	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No
8703.32.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	45%	kg and No
8703.33.00	Of a cylinder capacity exceeding 2,500 cc:		
8703.33.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No
8703.33.90	Other	45%	kg and No
8703.90.00	Other	45%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
87.04	Motor vehicles for the transport of goods.		
8704.10.00	Dumpers designed for off-highway use	45%	kg and No
8704.21.00	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.21.10	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 and No
8704.21.90	Other	45%	kg and No
8704.22.00	g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:		
8704.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No
8704.22.90	Other	45%	kg and No
8704.23.00	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 and No
8704.23.90	Other	45%	kg and No
8704.31.00	Other, with spark-ignition internal combustion piston engine:		
8704.31.10	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 and No
8704.31.90	Other	45%	kg and No
8704.32.00	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 and No
8704.32.90	Other	45%	kg and No
8704.90.00	Other	45%	kg and No
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 and No
8705.20.00	Mobile drilling derricks	Free	kg and No
8705.30.00	Fire fighting vehicles	Free	kg and No
8705.40.00	Concrete-mixer lorries	5%	kg and No
8705.90.00	Other	5%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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 and No
8706.00.20	For the motor vehicles of heading 87.01, 87.04 or 87.05	5%	kg and No
8706.00.90	Other	25%	kg and No
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
8707.90.00	Other:		
8707.90.10	Bus bodies	5%	kg
8707.90.90	Other	5%	kg
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.		
8708.10.00	Bumpers and parts thereof Other parts and accessories of bodies (including cabs):	25%	kg
8708.21.00	Safety seat belts	25%	kg
8708.29.00	Other	25%	kg
8708.30.00	Brakes and servo-brakes; parts thereof:		
8708.30.10	Mounted brake linings for tractors	5%	kg
8708.30.20	Other mounted brake linings	25%	kg
8708.30.30	Brakes, servo-brakes and parts thereof for tractors	5%	kg
8708.30.90	Other brakes, servo-brakes and parts thereof	25%	kg
8708.40.00	Gear boxes and parts thereof:		
8708.40.10	For tractors	5%	kg
8708.40.90	Other	25%	kg
8708.50.00	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
8708.50.90	Other	25%	kg
8708.70.00	Road wheels and parts and accessories thereof:		
8708.70.10	For tractors	5%	kg
8708.70.90	Other	25%	kg
8708.80.00	Suspension systems and parts thereof (including shock-absorbers):		
8708.80.10	For tractors	5%	kg
8708.80.90	Other	25%	kg
	Other parts and accessories:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8708.91.00	Radiators and parts thereof:		
8708.91.10	For tractors	5%	kg
8708.91.90	Other	25%	kg
8708.92.00	Silencers (mufflers) and exhaust pipes; parts thereof:		
8708.92.10	For tractors	5%	kg
8708.92.90	Other	25%	kg
8708.93.00	Clutches and parts thereof:		
8708.93.10	For tractors	5%	kg
8708.93.90	Other	25%	kg
8708.94.00	Steering wheels, steering columns and steering boxes; parts thereof:		
8708.94.10	For tractors	5%	kg
8708.94.90	Other	25%	kg
8708.95.00	Safety airbags with inflator system; parts thereof	25%	kg
8708.99.00	Other:		
8708.99.10	For tractors	5%	kg
8708.99.20	Compressed Natural Gas (CNG) systems	25%	kg
8708.99.90	Other	25%	kg
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.		
8709.10.00	Vehicles:		
8709.11.00	Electrical	5%	kg and No
8709.19.00	Other	5%	kg and No
8709.90.00	Parts	5%	kg
8710.00.00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	5%	kg
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
8711.10.00	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
8711.10.10	For the transport of goods	5%	kg and No
8711.10.90	Other	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8711.20.00	With reciprocating 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 and No
8711.20.90	Other	25%	kg and No
8711.30.00	With reciprocating 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 and No
8711.30.90	Other	25%	kg and No
8711.40.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
8711.40.10	For the transport of goods	5%	kg and No
8711.40.90	Other	25%	kg and No
8711.50.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
8711.50.10	For the transport of goods	5%	kg and No
8711.50.90	Other	25%	kg and No
8711.90.00	Other:		
8711.90.10	For the transport of goods	5%	kg and No
8711.90.90	Other	25%	kg and No
87.12	Bicycles and other cycles (including delivery tricycles), not motorized.		
8712.00.10	For the transport of goods	5%	kg and No
8712.00.90	Other	25%	kg and No
87.13	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.		
8713.10.00	Not mechanically propelled	Free	kg and No
8713.90.00	Other	Free	kg and No
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.		
	Of motorcycles (including mopeds):		
8714.11.00	Saddles	5%	kg
8714.19.00	Other	5%	kg
8714.20.00	Of carriages for disabled persons	Free	kg
	Other:		
8714.91.00	Frames and forks, and parts thereof	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8714.92.00	Wheel rims and spokes	5%	kg
8714.93.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5%	kg
8714.94.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	5%	kg
8714.95.00	Saddles	5%	kg
8714.96.00	Pedals and crank-gear, and parts thereof	5%	kg
8714.99.00	Other	5%	kg
8715.00.00	Baby carriages and parts thereof.	5%	kg
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 and No
8716.20.00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes Other trailers and semi-trailers for the transport of goods:	5%	kg and No
8716.31.00	Tanker trailers and tanker semi-trailers	5%	kg and No
8716.39.00	Other	5%	kg and No
8716.40.00	Other trailers and semi-trailers	5%	kg and No
8716.80.00	Other vehicles:		
8716.80.10	Wheelbarrows	10%	kg and No
8716.80.90	Other	5%	kg and No
8716.90.00	Parts:		
8716.90.10	Of wheelbarrows	10%	kg
8716.90.90	Other	5%	kg

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note.

1. For the purposes of subheadings 8802.11.00 to 8802.40.00, 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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	25%	kg and No
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.		
	Helicopters:		
8802.11.00	Of an unladen weight not exceeding 2,000 kg	Free	kg and No
8802.12.00	Of an unladen weight exceeding 2,000 kg	Free	kg and No
8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5%	kg and No
8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5%	kg and No
8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Free	kg and No
8802.60.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	Free	kg and No
88.03	Parts of goods of heading 8801.00.00 or 88.02.		
8803.10.00	Propellers and rotors and parts thereof	5%	kg
8803.20.00	Under-carriages and parts thereof	5%	kg
8803.30.00	Other parts of aeroplanes or helicopters	5%	kg
8803.90.00	Other	5%	kg
8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	Free	kg
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
8805.21.00	Ground flying trainers and parts thereof:		
8805.29.00	Air combat simulators and parts thereof	Free	kg
8805.29.00	Other	Free	kg

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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
89.01 8901.10.00 8901.10.10 8901.10.90 8901.20.00 8901.20.10 8901.20.90 8901.30.00 8901.30.10 8901.30.90 8901.90.00 8901.90.10 8901.90.90	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: Vessels exceeding 708 cubic metres Other Tankers: Vessels exceeding 708 cubic metres Other Refrigerated vessels, other than those of subheading 8901.20.00: Vessels exceeding 708 cubic metres Other Other vessels for the transport of goods and other vessels for the transport of both persons and goods: Vessels exceeding 708 cubic metres Other	 Free Free Free Free Free Free Free Free Free	 kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No
89.02 8902.00.10 8902.00.20 8902.00.30 8902.00.90	Fishing vessels; factory ships and other vessels for processing or preserving fishery products. Vessels exceeding 708 cubic metres Trawlers Other fishing vessels Other	Free Free Free Free	kg and No kg and No kg and No kg and No
89.03 8903.10.00 8903.91.00 8903.92.00 8903.99.00	Yachts and other vessels for pleasure or sports; rowing boats and canoes. Inflatable Other: Sailboats, with or without auxiliary motor Motorboats, other than outboard motors boats Other	25% 25% 25% 25%	kg and No kg and No kg and No kg and No
8904.00.00	Tugs and pusher craft.	Free	kg and No
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.		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8905.10.00	Dredgers	Free	kg and No
8905.20.00	Floating or submersible drilling or production platforms	Free	kg and No
8905.90.00	Other:		
8905.90.10	House-boats	5%	kg and No
8905.90.90	Other	Free	kg and No
89.06	Other vessels, including warships and lifeboats other than rowing boats.		
8906.10.00	Warships	Free	kg and No
8906.90.00	Other	Free	kg and No
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).		
8907.10.00	Inflatable rafts	5%	kg and No
8907.90.00	Other:		
8907.90.10	Buoys and beacons	Free	kg and No
8907.90.90	Other	5%	kg and No
8908.00.00	Vessels and other floating structures for breaking up.	Free	kg and No