

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes

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:
 - (a) 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);
 - (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 8306;
 - (e) machines or apparatus of headings 8401 to 8479, or parts thereof, other than the radiators for the articles of this Section; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
 - (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 9405;
 - (l) 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:
 - (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 in 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.

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

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 4406 or 6810);
 - (b) railway or tramway track construction material of iron or steel of heading 7302; or
 - (c) electrical signalling, safety or traffic control equipment of heading 8530.
2. Heading 8607 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 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.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8601	Rail locomotives powered from an external source of electricity or by electric accumulators:		
8601 10 00	– Powered from an external source of electricity	1,7	p/st
8601 20 00	– Powered by electric accumulators	1,7	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8602	Other rail locomotives; locomotive tenders:		
8602 10 00	– Diesel-electric locomotives	1,7	—
8602 90 00	– Other	1,7	—
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604:		
8603 10 00	– Powered from an external source of electricity	1,7	p/st
8603 90 00	– Other	1,7	p/st
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)	1,7	p/st
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)	1,7	p/st
8606	Railway or tramway goods vans and wagons, not self-propelled:		
8606 10 00	– Tank wagons and the like	1,7	p/st
8606 30 00	– Self-discharging vans and wagons, other than those of subheading 8606 10	1,7	p/st
	– Other:		
8606 91	-- Covered and closed:		
8606 91 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	1,7	p/st
8606 91 80	--- Other	1,7	p/st
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	1,7	p/st
8606 99 00	-- Other	1,7	p/st
8607	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	1,7	—
8607 12 00	-- Other bogies and bissel-bogies	1,7	—
8607 19	-- Other, including parts:		
8607 19 10	--- Axles, assembled or not; wheels and parts thereof	2,7	—
8607 19 90	--- Parts of bogies, bissel-bogies and the like	1,7	—
	– Brakes and parts thereof:		
8607 21	-- Air brakes and parts thereof:		
8607 21 10	--- Of cast iron or cast steel	1,7	—
8607 21 90	--- Other	1,7	—
8607 29 00	-- Other	1,7	—
8607 30 00	– Hooks and other coupling devices, buffers, and parts thereof	1,7	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	- Other:		
8607 91	-- Of locomotives:		
8607 91 10	--- Axle-boxes and parts thereof	3,7	—
8607 91 90	--- Other	1,7	—
8607 99	-- Other:		
8607 99 10	--- Axle-boxes and parts thereof	3,7	—
8607 99 80	--- Other	1,7	—
8608 00 00	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	1,7	—
8609 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport:		
8609 00 10	- Containers with an anti-radiation lead covering, for the transport of radioactive materials (<i>Euratom</i>)	Free	p/st
8609 00 90	- Other	Free	p/st

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 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.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8701	Tractors (other than tractors of heading 8709):		
8701 10 00	– Single axle tractors	3	p/st
8701 20	– Road tractors for semi-trailers:		
8701 20 10	-- New	16	p/st
8701 20 90	-- Used	16	p/st
8701 30 00	– Track-laying tractors	Free	p/st
	– Other, of an engine power:		
8701 91	-- Not exceeding 18 kW:		
8701 91 10	--- Agricultural tractors and forestry tractors, wheeled	Free	p/st
8701 91 90	--- Other	7	p/st
8701 92	-- Exceeding 18 kW but not exceeding 37 kW:		
8701 92 10	--- Agricultural tractors and forestry tractors, wheeled	Free	p/st
8701 92 90	--- Other	7	p/st
8701 93	-- Exceeding 37 kW but not exceeding 75 kW:		
8701 93 10	--- Agricultural tractors and forestry tractors, wheeled	Free	p/st
8701 93 90	--- Other	7	p/st
8701 94	-- Exceeding 75 kW but not exceeding 130 kW:		
8701 94 10	--- Agricultural tractors and forestry tractors, wheeled	Free	p/st
8701 94 90	--- Other	7	p/st
8701 95	-- Exceeding 130 kW:		
8701 95 10	--- Agricultural tractors and forestry tractors, wheeled	Free	p/st
8701 95 90	--- Other	7	p/st
8702	Motor vehicles for the transport of ten or more persons, including the driver:		
8702 10	– With only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- Of a cylinder capacity exceeding 2 500 cm ³ :		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8702 10 11	--- New	16	p/st
8702 10 19	--- Used	16	p/st
	-- Of a cylinder capacity not exceeding 2 500 cm ³ :		
8702 10 91	--- New	10	p/st
8702 10 99	--- Used	10	p/st
8702 20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
8702 20 10	-- Of a cylinder capacity exceeding 2 500 cm ³	16	p/st
8702 20 90	-- Of a cylinder capacity not exceeding 2 500 cm ³	10	p/st
8702 30	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:		
8702 30 10	-- Of a cylinder capacity exceeding 2 800 cm ³	16	p/st
8702 30 90	-- Of a cylinder capacity not exceeding 2 800 cm ³	10	p/st
8702 40 00	- With only electric motor for propulsion	10	p/st
8702 90	- Other:		
	-- With spark-ignition internal combustion piston engine:		
	--- Of a cylinder capacity exceeding 2 800 cm ³ :		
8702 90 11	---- New	16	p/st
8702 90 19	---- Used	16	p/st
	--- Of a cylinder capacity not exceeding 2 800 cm ³ :		
8702 90 31	---- New	10	p/st
8702 90 39	---- Used	10	p/st
8702 90 90	-- With other engines	10	p/st
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars:		
8703 10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
8703 10 11	-- Vehicles specially designed for travelling on snow, with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	5	p/st
8703 10 18	-- Other	10	p/st
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:		
	-- Of a cylinder capacity not exceeding 1 000 cm ³ :		
8703 21	--- New	10	p/st
8703 21 10	--- New	10	p/st
8703 21 90	--- Used	10	p/st
8703 22	-- Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ :		
8703 22 10	--- New	10	p/st
8703 22 90	--- Used	10	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8703 23	-- Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:		
	--- New:		
8703 23 11	---- Motor caravans	10	p/st
8703 23 19	---- Other	10	p/st
8703 23 90	--- Used	10	p/st
8703 24	-- Of a cylinder capacity exceeding 3 000 cm³:		
8703 24 10	--- New	10	p/st
8703 24 90	--- Used	10	p/st
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703 31	-- Of a cylinder capacity not exceeding 1 500 cm³:		
8703 31 10	--- New	10	p/st
8703 31 90	--- Used	10	p/st
8703 32	-- Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:		
	--- New:		
8703 32 11	---- Motor caravans	10	p/st
8703 32 19	---- Other	10	p/st
8703 32 90	--- Used	10	p/st
8703 33	-- Of a cylinder capacity exceeding 2 500 cm³:		
	--- New:		
8703 33 11	---- Motor caravans	10	p/st
8703 33 19	---- Other	10	p/st
8703 33 90	--- Used	10	p/st
8703 40	- 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:		
8703 40 10	-- New	10	p/st
8703 40 90	-- Used	10	p/st
8703 50 00	- 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	10	p/st
8703 60	- 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:		
8703 60 10	-- New	10	p/st
8703 60 90	-- Used	10	p/st
8703 70 00	- 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	10	p/st
8703 80	- Other vehicles, with only electric motor for propulsion:		
8703 80 10	-- New	10	p/st
8703 80 90	-- Used	10	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8703 90 00	– Other	10	p/st
8704	Motor vehicles for the transport of goods:		
8704 10	– Dumpers designed for off-highway use:		
8704 10 10	-- With compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	Free	p/st
8704 10 90	-- Other	Free	p/st
	– Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704 21	-- Of a gross vehicle weight not exceeding 5 tonnes:		
8704 21 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	3,5	p/st
	--- Other:		
	---- With engines of a cylinder capacity exceeding 2 500 cm ³ :		
8704 21 31	----- New	22	p/st
8704 21 39	----- Used	22	p/st
	---- With engines of a cylinder capacity not exceeding 2 500 cm ³ :		
8704 21 91	----- New	10	p/st
8704 21 99	----- Used	10	p/st
8704 22	-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes:		
8704 22 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	3,5	p/st
	--- Other:		
8704 22 91	---- New	22	p/st
8704 22 99	---- Used	22	p/st
8704 23	-- Of a gross vehicle weight exceeding 20 tonnes:		
8704 23 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	3,5	p/st
	--- Other:		
8704 23 91	---- New	22	p/st
8704 23 99	---- Used	22	p/st
	– Other, with spark-ignition internal combustion piston engine:		
8704 31	-- Of a gross vehicle weight not exceeding 5 tonnes:		
8704 31 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	3,5	p/st
	--- Other:		
	---- With engines of a cylinder capacity exceeding 2 800 cm ³ :		
8704 31 31	----- New	22	p/st
8704 31 39	----- Used	22	p/st
	---- With engines of a cylinder capacity not exceeding 2 800 cm ³ :		
8704 31 91	----- New	10	p/st
8704 31 99	----- Used	10	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8704 32	-- Of a gross vehicle weight exceeding 5 tonnes:		
8704 32 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	3,5	p/st
	--- Other:		
8704 32 91	---- New	22	p/st
8704 32 99	---- Used	22	p/st
8704 90 00	- Other	10	p/st
8705	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	3,7	p/st
8705 20 00	- Mobile drilling derricks	3,7	p/st
8705 30 00	- Fire fighting vehicles	3,7	p/st
8705 40 00	- Concrete-mixer lorries	3,7	p/st
8705 90	- Other:		
8705 90 30	-- Concrete-pumping vehicles	3,7	p/st
8705 90 80	-- Other	3,7	p/st
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705:		
	- Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704, with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2 800 cm ³ :		
8706 00 11	-- For vehicles of heading 8702 or 8704	19	p/st
8706 00 19	-- Other	6	p/st
	- Other:		
8706 00 91	-- For vehicles of heading 8703	4,5	p/st
8706 00 99	-- Other	10	p/st
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705:		
8707 10	- For the vehicles of heading 8703:		
8707 10 10	-- For industrial assembly purposes	4,5	p/st
8707 10 90	-- Other	4,5	p/st
8707 90	- Other:		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8707 90 10	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Special purpose motor vehicles of heading 8705	4,5	p/st
8707 90 90	-- Other	4,5	p/st
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705:		
8708 10	- Bumpers and parts thereof:		
8708 10 10	-- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	—
8708 10 90	-- Other	4,5	—
	- Other parts and accessories of bodies (including cabs):		
8708 21	-- Safety seat belts:		
8708 21 10	--- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	p/st
8708 21 90	--- Other	4,5	p/st
8708 29	-- Other:		
8708 29 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	—
8708 29 90	--- Other	4,5	—
8708 30	- Brakes and servo-brakes; parts thereof:		
8708 30 10	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	-- Other:		
8708 30 91	--- For disc brakes	4,5	—
8708 30 99	--- Other	4,5	—
8708 40	- Gear boxes and parts thereof:		
8708 40 20	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	—
	-- Other:		
8708 40 50	--- Gear boxes	4,5	—
	--- Parts:		
8708 40 91	---- Of closed-die forged steel	4,5	—
8708 40 99	---- Other	3,5	—
8708 50	- Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:		
8708 50 20	-- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	—
	-- Other:		
8708 50 35	--- Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles	4,5	—
	--- Parts:		
8708 50 55	---- Of closed-die forged steel	4,5	—
	---- Other:		
8708 50 91	----- For non-driving axles	4,5	—
8708 50 99	----- Other	3,5	—
8708 70	- Road wheels and parts and accessories thereof:		
8708 70 10	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (O) L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	-- Other:		
8708 70 50	--- Wheels of aluminium; parts and accessories of wheels, of aluminium	4,5	—
8708 70 91	--- Wheel centres in star form, cast in one piece, of iron or steel	3	—
8708 70 99	--- Other	4,5	—
8708 80	- Suspension systems and parts thereof (including shock-absorbers):		
8708 80 20	-- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	—
	-- Other:		
8708 80 35	--- Suspension shock-absorbers	4,5	—
8708 80 55	--- Anti roll bars; other torsion bars	3,5	—
	--- Other:		
8708 80 91	---- Of closed-die forged steel	4,5	—
8708 80 99	---- Other	3,5	—
	- Other parts and accessories:		
8708 91	-- Radiators and parts thereof:		
8708 91 20	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	—
	--- Other:		
8708 91 35	---- Radiators	4,5	—
	---- Parts:		
8708 91 91	----- Of closed-die forged steel	4,5	—
8708 91 99	----- Other	3,5	—
8708 92	-- Silencers (mufflers) and exhaust pipes; parts thereof:		
8708 92 20	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	--- Other:		
8708 92 35	---- Silencers (mufflers) and exhaust pipes	4,5	—
	---- Parts:		
8708 92 91	----- Of closed-die forged steel	4,5	—
8708 92 99	----- Other	3,5	—
8708 93	-- Clutches and parts thereof:		
8708 93 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	—
8708 93 90	--- Other	4,5	—
8708 94	-- Steering wheels, steering columns and steering boxes; parts thereof:		
8708 94 20	--- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	—
	--- Other:		
8708 94 35	---- Steering wheels, steering columns and steering boxes	4,5	—
	---- Parts:		
8708 94 91	----- Of closed-die forged steel	4,5	—
8708 94 99	----- Other	3,5	—
8708 95	-- Safety airbags with inflator system; parts thereof:		
8708 95 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	p/st
	--- Other:		
8708 95 91	---- Of closed-die forged steel	4,5	—
8708 95 99	---- Other	3,5	—
8708 99	-- Other:		

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (O) L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8708 99 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705 ⁽¹⁾	3	—
	--- Other:		
8708 99 93	---- Of closed-die forged steel	4,5	—
8708 99 97	---- Other	3,5	—
8709	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:		
	– Vehicles:		
	– – Electrical:		
8709 11	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	2	p/st
8709 11 10	--- Other	4	p/st
8709 19	– – Other:		
8709 19 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	2	p/st
8709 19 90	--- Other	4	p/st
8709 90 00	– Parts	3,5	—
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	1,7	—
8711	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 cm³	8	p/st
8711 20	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³:		
8711 20 10	– – Scooters	8	p/st
	– – Other, of a cylinder capacity:		
8711 20 92	– – – Exceeding 50 cm ³ but not exceeding 125 cm ³	8	p/st
8711 20 98	– – – Exceeding 125 cm ³ but not exceeding 250 cm ³	8	p/st
8711 30	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm³ but not exceeding 500 cm³:		
8711 30 10	– – Of a cylinder capacity exceeding 250 cm ³ but not exceeding 380 cm ³	6	p/st
8711 30 90	– – Of a cylinder capacity exceeding 380 cm ³ but not exceeding 500 cm ³	6	p/st
8711 40 00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm³ but not exceeding 800 cm³	6	p/st
8711 50 00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm³	6	p/st

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8711 60	- With electric motor for propulsion:		
8711 60 10	-- Bicycles, tricycles and quadricycles, with pedal assistance, with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	6	p/st
8711 60 90	-- Other	6	p/st
8711 90 00	- Other	6	p/st
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised:		
8712 00 30	- Bicycles with ball bearings	14	p/st
8712 00 70	- Other	15	p/st
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled:		
8713 10 00	- Not mechanically propelled	Free	p/st
8713 90 00	- Other	Free	p/st
8714	Parts and accessories of vehicles of headings 8711 to 8713:		
8714 10	- Of motorcycles (including mopeds):		
8714 10 10	-- Brakes and parts thereof	3,7	—
8714 10 20	-- Gear boxes and parts thereof	3,7	—
8714 10 30	-- Road wheels and parts and accessories thereof	3,7	—
8714 10 40	-- Silencers (mufflers) and exhaust pipes; parts thereof	3,7	—
8714 10 50	-- Clutches and parts thereof	3,7	—
8714 10 90	-- Other	3,7	—
8714 20 00	- Of carriages for disabled persons	Free	—
	- Other:		
8714 91	-- Frames and forks, and parts thereof:		
8714 91 10	--- Frames	4,7	p/st
8714 91 30	--- Front forks	4,7	p/st
8714 91 90	--- Parts	4,7	—
8714 92	-- Wheel rims and spokes:		
8714 92 10	--- Rims	4,7	p/st
8714 92 90	--- Spokes	4,7	—
8714 93 00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	4,7	—
8714 94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:		
8714 94 20	--- Brakes	4,7	—
8714 94 90	--- Parts	4,7	—
8714 95 00	-- Saddles	4,7	—
8714 96	-- Pedals and crank-gear, and parts thereof:		
8714 96 10	--- Pedals	4,7	pa
8714 96 30	--- Crank-gear	4,7	—
8714 96 90	--- Parts	4,7	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8714 99	-- Other:		
8714 99 10	--- Handlebars	4,7	p/st
8714 99 30	--- Luggage carriers	4,7	p/st
8714 99 50	--- Derailleur gears	4,7	—
8714 99 90	--- Other; parts	4,7	—
8715 00	Baby carriages and parts thereof:		
8715 00 10	- Baby carriages	2,7	p/st
8715 00 90	- Parts	2,7	—
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:		
8716 10	- Trailers and semi-trailers of the caravan type, for housing or camping:		
8716 10 92	-- Of a weight not exceeding 1 600 kg	2,7	p/st
8716 10 98	-- Of a weight exceeding 1 600 kg	2,7	p/st
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	2,7	p/st
	- Other trailers and semi-trailers for the transport of goods:		
8716 31 00	-- Tanker trailers and tanker semi-trailers	2,7	p/st
8716 39	-- Other:		
8716 39 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	2,7	p/st
	--- Other:		
	---- New:		
8716 39 30	----- Semi-trailers	2,7	p/st
8716 39 50	----- Other	2,7	p/st
8716 39 80	---- Used	2,7	p/st
8716 40 00	- Other trailers and semi-trailers	2,7	—
8716 80 00	- Other vehicles	1,7	—
8716 90	- Parts:		
8716 90 10	-- Chassis	1,7	—
8716 90 30	-- Bodies	1,7	—
8716 90 50	-- Axles	1,7	—
8716 90 90	-- Other parts	1,7	—

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.

CN code	Description	Conventional Rate of duty (%)	Supplementary unit
1	2	3	4
8801 00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:		
8801 00 10	– Balloons and dirigibles; gliders and hang gliders	3,7	p/st
8801 00 90	– Other	2,7	p/st
8802	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	7,5	p/st
8802 12 00	-- Of an unladen weight exceeding 2 000 kg	2,7	p/st
8802 20 00	– Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	7,7	p/st
8802 30 00	– Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	2,7	p/st
8802 40 00	– Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	2,7	p/st
8802 60	– Spacecraft (including satellites) and suborbital and spacecraft launch vehicles:		
	-- Spacecraft (including satellites):		
8802 60 11	--- Telecommunication satellites	Free	p/st
8802 60 19	--- Other	4,2	p/st
8802 60 90	-- Suborbital and spacecraft launch vehicles	4,2	p/st
8803	Parts of goods of heading 8801 or 8802:		
8803 10 00	– Propellers and rotors and parts thereof	2,7 ⁽¹⁾	—
8803 20 00	– Undercarriages and parts thereof	2,7 ⁽¹⁾	—
8803 30 00	– Other parts of aeroplanes or helicopters	2,7 ⁽¹⁾	—
8803 90	– Other:		
8803 90 10	-- Of kites	1,7	—
	-- Of spacecraft (including satellites):		
8803 90 21	--- Of telecommunication satellites	Free	—

⁽¹⁾ Duty temporarily suspended, on an autonomous basis, in respect of goods intended to be fitted in heavier-than-air aircraft imported duty-free or built within the European Union. This suspension is subject to compliance with the formalities and conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional Rate of duty (%)	Supplementary unit
1	2	3	4
8803 90 29	--- Other	1,7	—
8803 90 30	-- Of suborbital and spacecraft launch vehicles	1,7	—
8803 90 90	-- Other	2,7 ⁽¹⁾	—
8804 00 00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	2,7	—
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:		
8805 10	– Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof:		
8805 10 10	-- Aircraft launching gear and parts thereof	2,7	—
8805 10 90	-- Other	1,7	—
	– Ground flying trainers and parts thereof:		
8805 21 00	-- Air combat simulators and parts thereof	Free	—
8805 29 00	-- Other	Free	—

⁽¹⁾ Duty temporarily suspended, on an autonomous basis, in respect of goods intended to be fitted in heavier-than-air aircraft imported duty-free or built within the European Union. This suspension is subject to compliance with the formalities and conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

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 8906 if it does not have the essential character of a vessel of a particular kind.

Additional notes

1. Subheadings 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 10, 8903 91 10, 8903 92 10, 8904 00 91 and 8906 90 10 are to be taken to apply only to vessels, designed as seagoing, having a hull of an overall length (excluding any projecting parts) of not less than 12 m. However, fishing boats and lifeboats, designed as seagoing, shall be considered as seagoing vessels regardless of their length.
2. Subheadings 8905 10 10 and 8905 90 10 are to be taken to apply only to vessels and floating docks, designed as seagoing.
3. For the purpose of heading 8908, the expression 'vessels and other floating structures for breaking up' includes the following articles when presented for breaking up, on condition that they have formed part of their normal equipment:
- spare parts (such as propellers), whether or not in a new condition,
 - movable articles (furniture, kitchen equipment, tableware, etc.) showing clear evidence of use.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:		
8901 10	– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901 10 10	-- Seagoing	Free	p/st
8901 10 90	-- Other	1,7	p/st
8901 20	– Tankers:		
8901 20 10	-- Seagoing	Free	p/st
8901 20 90	-- Other	1,7	ct/l
8901 30	– Refrigerated vessels, other than those of subheading 8901 20:		
8901 30 10	-- Seagoing	Free	p/st
8901 30 90	-- Other	1,7	ct/l
8901 90	– Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901 90 10	-- Seagoing	Free	p/st
8901 90 90	-- Other	1,7	ct/l
8902 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products:		
8902 00 10	– Seagoing	Free	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8902 00 90	– Other	1,7	p/st
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes:		
8903 10	– Inflatable:		
8903 10 10	-- Of a weight not exceeding 100 kg each	2,7	p/st
8903 10 90	-- Other	1,7	p/st
	– Other:		
8903 91	-- Sailboats, with or without auxiliary motor:		
8903 91 10	--- Seagoing	Free	p/st
8903 91 90	--- Other	1,7	p/st
8903 92	-- Motor boats, other than outboard motor boats:		
8903 92 10	--- Seagoing	Free	p/st
	--- Other:		
8903 92 91	---- Of a length not exceeding 7,5 m	1,7	p/st
8903 92 99	---- Of a length exceeding 7,5 m	1,7	p/st
8903 99	-- Other:		
8903 99 10	--- Of a weight not exceeding 100 kg each	2,7	p/st
	--- Other:		
8903 99 91	---- Of a length not exceeding 7,5 m	1,7	p/st
8903 99 99	---- Of a length exceeding 7,5 m	1,7	p/st
8904 00	Tugs and pusher craft:		
8904 00 10	– Tugs	Free	p/st
	– Pusher craft:		
8904 00 91	-- Seagoing	Free	p/st
8904 00 99	-- Other	1,7	—
8905	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:		
8905 10	– Dredgers:		
8905 10 10	-- Seagoing	Free	p/st
8905 10 90	-- Other	1,7	p/st
8905 20 00	– Floating or submersible drilling or production platforms	Free	p/st
8905 90	– Other:		
8905 90 10	-- Seagoing	Free	p/st
8905 90 90	-- Other	1,7	p/st
8906	Other vessels, including warships and lifeboats other than rowing boats:		
8906 10 00	– Warships	Free	p/st
8906 90	– Other:		
8906 90 10	-- Seagoing	Free	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	-- Other:		
8906 90 91	--- Of a weight not exceeding 100 kg each	2,7	p/st
8906 90 99	--- Other	1,7	p/st
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons):		
8907 10 00	- Inflatable rafts	2,7	p/st
8907 90 00	- Other	2,7	p/st
8908 00 00	Vessels and other floating structures for breaking up ⁽¹⁾	Free	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (O) L 269, 10.10.2013, p. 1)).