

**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 of equipment (Chapter 85);
    - (g) Articles of Chapter 90;
    - (h) Articles of Chapter 91;
    - (i) 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 Chapter 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 or 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 SIGNALING EQUIPMENT OF ALL KINDS**

**Notes**

1. This chapter does not cover:

- (a) Railway or tramway sleepers or 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.

| HS CODE | DESCRIPTION  | Unit of quantity | MFN / WTO | Ordinary Tax | Special preferential import duties (Tax %) |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       | VAT Rates |       |    |
|---------|--|------------------|-----------|--------------|--|-------|-----------------------------|--------|-------|-----------------------------|-------|---------|-------|-------|-------|----|-------|----|-----------|-------|-----------|-------|----|
| AHTN    |  |                  |           |              | ATIGA                                      | ACFTA | Country doesn't apply ACFTA | AHKFTA | AKFTA | Country doesn't apply AKFTA | VKFTA | AANZFTA | AIFTA | VCFTA | AJCEP |    | VJEPA |    | VN – EAEU | CPTPP |           | EVFTA |    |
|         |  |                  |           |              |  |       |                             |        |       |                             |       |         |       |       | I     | II | I     | II |           | PLII  |           |       |    |
|         |  |                  |           |              |  |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           | III   |           |       | IV |
| 1       | 2  | 3                | 4         | 5            | 6  | 7     | 8                           | 9      | 10    | 11                          | 12    | 13      | 14    | 15    | 16    | 17 | 18    | 19 | 20        | 21    | 22        | 23    | 24 |
| 86.01   | Rail locomotives powered from an external source of electricity or by electric accumulators. |                  |           |              |  |       |                             |        |       |                             |       |         |       |       |       |    |       |    |           |       |           |       |    |

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|-------------------|---|------|---|---|---|---|--|---|---|--|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 8601.10.00        | - Powered from an external source of electricity.   | Unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 0 | 10 |
| 8601.20.00        | - Powered by electric accumulators.   | Unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 0 | 10 |
|                   |   |      |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| <b>86.02</b>      | <b>Other railway locomotives; locomotive tenders.</b>   |      |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 8602.10.00        | - Diesel-electric locomotives.  | Unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 0 | 10 |
| 8602.90.00        | -Other  | Unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 0 | 10 |
|                   |   |      |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| <b>86.03</b>      | <b>Self-propelled railway and tramway coaches, vans and trucks, other than those of heading 86.04</b>   |      |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 8603.10.00        | - Powered from an external source of electricity  | Unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 0 | 10 |
| 8603.90.00        | - Other   | Unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 0 | 10 |
|                   |   |      |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| <b>8604.00.00</b> | <b>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)</b>          | Unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 0 | 10 |
|                   |   |      |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| <b>8605.00.00</b> | <b>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).</b> | Unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 0 | 10 |

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|--------------|--|---------|---|---|---|---|--|---|---|--|---|---|---|---|---|---|---|---|---|---|---|---|----|
|              |  |         |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| <b>86.06</b> | <b>Railway or tramway goods vans and wagons, not self-propelled</b>        |         |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 8606.10.00   | -Tank wagons and the like  | Unit    | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8606.30.00   | - Self-discharging vans and wagons, other than those of subheading 8606.10 | Unit    | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
|              | - Other:   |         |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 8606.91.00   | - - Covered and closed   | Unit    | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8606.92.00   | - - Open, with non-removable sides of a height exceeding 60 cm             | Unit    | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8606.99.00   | - - Other  | Unit    | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
|              |  |         |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| <b>86.07</b> | <b>Parts of railway or tramway locomotives or rolling-stock.</b>           |         |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
|              | - Bogies, bissel-bogies, axles and wheels, and parts thereof:              |         |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 8607.11.00   | - - Driving bogies and bissel-bogies                                       | Kg/unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8607.12.00   | - - Other bogies and bissel-bogies   | Kg/unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8607.19.00   | - - Other, including parts   | Kg/unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
|              | - Brake gear and parts thereof:  |         |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 8607.21.00   | - - Air brakes and parts thereof   | Kg/unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8607.29.00   | - - Other  | Kg/unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8607.30.00   | - - - Hooks and other coupling devices, buffers and parts thereof          | Kg/unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
|              | - Other:   |         |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |

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| 8607.91.00   | -- Of locomotives  | Kg/unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8607.99.00   | -- Other   | Kg/unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
|              |  |         |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| <b>86.08</b> | <b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland water-ways, parking facilities, port installations or airfields; parts of the foregoing.</b> |         |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 8608.00.20   | - Electromechanical equipment  | Kg/unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8608.00.90   | - Other  | Kg/unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
|              |  |         |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| <b>86.09</b> | <b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport</b>  |         |   |   |   |   |  |   |   |  |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 8609.00.10   | - Of base metal  | Kg/unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8609.00.90   | - Other  | Kg/unit | 0 | 5 | 0 | 0 |  | 0 | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |