

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 87.06.

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

HEADING NO	H.S CODE	DESCRIPTION	UNIT	DUTY RATE
<b>87.01</b>		<b>Tractors (other than tractors of heading 87.09).</b>		
	87 01 10 00	- Pedestrian controlled tractors	Value	5%
	87 01 20 00	- Road tractors for semi-trailers	Value	5%
	87 01 30 00	- Track-laying tractors	Value	5%
	87 01 90 00	- Other	Value	5%
<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>		
	87 02 10 00	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	Value	5%
	87 02 90 00	- Other	Value	5%
<b>87.03</b>		<b>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.</b>		
	87 03 10 00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	Value	5%
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
		- - Of a cylinder capacity not exceeding 1,000 cc :		
		- - - Private vehicles :		
	87 03 21 11	- - - - Make of the Clearance year or the year that follows	Value	5%
	87 03 21 12	- - - - Make of the first year preceding the clearance year or earlier	Value	5%
		- - - Four wheels drive vehicles :		
	87 03 21 31	- - - - Make of the clearance year or the year that follows	Value	5%
	87 03 21 32	- - - - Make of the first year preceding clearance year or earlier	Value	5%
	87 03 21 50	- - - Emergency vehilces(e.g. Ambulance, police; prisoners vans and hearses)	Value	5%
	87 03 21 60	- - - Motor-homes	Value	5%
	87 03 21 70	- - - Three-wheel light vehicles of simple construction	Value	5%
	87 03 21 80	- - - Vehicles specially designed for the crippled,driven by hands	Value	5%
	87 03 21 90	- - - Other	Value	5%
		- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :		
		- - - Private vehicles :		
	87 03 22 11	- - - - Make of the clearance year or the year that follows	Value	5%
	87 03 22 12	- - - - Make of the first year preceding clearance year or earlier	Value	5%
		- - - Four wheels drive vehicles :		
	87 03 22 31	- - - - Make of the clearance year or the year that follows	Value	5%
	87 03 22 32	- - - - Make of the first year preceding clearance year or earlier	Value	5%
	87 03 22 50	- - - Emergency vehilces(e.g. Ambulance, police; prisoners vans and hearses)	Value	5%
	87 03 22 60	- - - Motor-homes for trips and picnics	Value	5%
	87 03 22 70	- - - Three-wheel light vehicles of simple construction	Value	5%
	87 03 22 80	- - - Vehicles specially designed for the crippled,driven by hands	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	87 03 22 90	- - - Other	Value	5%
		- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :		
		- - - Private vehicles :		
	87 03 23 11	- - - - Make of the clearance year or the year that follows	Value	5%
	87 03 23 12	- - - - Make of the first year preceding clearance year or earlier	Value	5%
		- - - Four- wheel drive :		
	87 03 23 31	- - - - Make of the clearance year or the year that follows	Value	5%
	87 03 23 32	- - - - Make of the first year preceding clearance year or earlier	Value	5%
	87 03 23 50	- - - Emergency vehilces(e.g. Ambulance, police; prisoners vans and hearses)	Value	5%
	87 03 23 60	- - - Motor-homes for trips and picnics	Value	5%
	87 03 23 70	- - - Three-wheel light vehicles of simple construction	Value	5%
	87 03 23 80	- - - Vehicles specially designed for the crippled,driven by hands	Value	5%
	87 03 23 90	- - - Other	Value	5%
		- - Of a cylinder capacity exceeding 3,000 cc:		
		- - - Private vehicles :		
	87 03 24 11	- - - - Make of the clearance year or the year that follows	Value	5%
	87 03 24 12	- - - - Make of the first year preceding clearance year or earlier	Value	5%
		- - - Four-wheel drive:		
	87 03 24 31	- - - - Make of the clearance year or the year that follows	Value	5%
	87 03 24 32	- - - - Makel of the first year preceding clearance year or earlier	Value	5%
	87 03 24 50	- - - Emergency vehilces(e.g. Ambulance, police; prisoners vans and hearses)	Value	5%
	87 03 24 60	- - - Motor-homes	Value	5%
	87 03 24 70	- - - Vehicles specially designed for the crippled,driven by hands	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	87 03 24 90	- - - Other	Value	5%
		- Other vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
	87 03 31 00	- - Of a cylinder capacity not exceeding 1,500 cc	Value	5%
	87 03 32 00	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	Value	5%
	87 03 33 00	- - Of a cylinder capacity exceeding 2,500 cc	Value	5%
	87 03 90 00	- Other	Value	5%
<b>87.04</b>		<b>Motor vehicles for the transport of goods.</b>		
	87 04 10 00	- Dumpers designed for off-highway use	Value	5%
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
		- - g.v.w. not exceeding 5 tonnes :		
	87 04 21 10	- - - Light trucks (pickup) single or double cabin, assembled	Value	5%
	87 04 21 20	- - - Trucks for light transport (Diyana, half lorry, and the like) whether or not fitted with tipbox, assembled	Value	5%
	87 04 21 30	- - - Tankers ,assembled	Value	5%
	87 04 21 40	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, ready	Value	5%
	87 04 21 50	- - - Chassis, incorporating driver's cabin	Value	5%
	87 04 21 60	- - - Refrigerated vehicles	Value	5%
	87 04 21 90	- - - Other	Value	5%
		- - Of a gross weight exceeding 5 tonnes, but not exceeding 20 tonnes :		
	87 04 22 10	- - - Lorries, assembled	Value	5%
	87 04 22 20	- - - Fitted with a tipbox, assembled	Value	5%
	87 04 22 30	- - - Tankers, assembled	Value	5%
	87 04 22 40	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	Value	5%
	87 04 22 50	- - - Shuttle cars	Value	5%
	87 04 22 60	- - - Vehicles fitted with lifting pulleys and self-loading equipment	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	87 04 22 70	- - - Vehicles fitted with mechanical fittings especially constructed for the transport of wet concrete, and vehicles especially constructed for the transport of gas and chemicals	Value	5%
		- - - Other :		
	87 04 22 91	- - - - Refrigerated vehicles	Value	5%
	87 04 22 99	- - - - Other	Value	5%
		- - Of a gross weight exceeding 20 tonnes :		
	87 04 23 10	- - - Lorries, assembled	Value	5%
	87 04 23 20	- - - Fitted with tipbox, assembled	Value	5%
	87 04 23 30	- - - Tankers, assembled	Value	5%
	87 04 23 40	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, ready	Value	5%
	87 04 23 50	- - - Vehicles fitted with lifting pulleys and self-loading equipment	Value	5%
	87 04 23 60	- - - Vehicles fitted with mechanical fittings especially constructed for the transport of wet concrete	Value	5%
	87 04 23 70	- - - Vehicles specially constructed for the transport of gas and chemicals	Value	5%
		- - - Other :		
	87 04 23 91	- - - - Refrigerated vehicles	Value	5%
	87 04 23 99	- - - - Other	Value	5%
		- Other, with spark-ignition internal combustion piston engine:		
		- - g.v.w. not exceeding 5 tonnes:		
	87 04 31 10	- - - Single-cab pickups, assembled	Value	5%
	87 04 31 20	- - - Double-cab Pickups, assembled	Value	5%
	87 04 31 30	- - - Light trucks (Dyana, half-lorries, and the like) with a standard box, assembled	Value	5%
	87 04 31 40	- - - Light trucks (Dyana, half-lorries and the like) with tipbox, assembled	Value	5%
	87 04 31 50	- - - Tankers, assembled	Value	5%
	87 04 31 60	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	Value	5%
	87 04 31 70	- - - Chassis incorporating a driver's cabin	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	87 04 31 80	- - - Refrigerated vehicles	Value	5%
	87 04 31 90	- - - Other	Value	5%
		- - Of a gross weight exceeding 5 tonnes :		
	87 04 32 10	- - - Lorries, tippers and tankes, assembled	Value	5%
	87 04 32 20	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	Value	5%
	87 04 32 90	- - - Other	Value	5%
	87 04 90 00	- Other	Value	5%
<b>87.05</b>		<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane larries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>		
	87 05 10 00	- Crane lorries	Value	5%
	87 05 20 00	- Mobile drilling derricks	Value	5%
	87 05 30 00	- Fire fighting vehicles	Value	5%
	87 05 40 00	- Concrete-mixer lorries	Value	5%
		- Other :		
	87 05 90 10	- - - Towing and repair vehicles and mobile workshops, equipped with various machanical tools	Value	5%
	87 05 90 20	- - - Vehilces fitted with ladders or elevating platforms for the maintenance of electric overhead cables, street lighting . . etc.	Value	5%
	87 05 90 30	- - - Vehicles specially designed for cleaning streets, squares, airfields . . etc.	Value	5%
	87 05 90 40	- - - Spraying vehicles, for all purposes	Value	5%
	87 05 90 50	- - - Stacking vehicles (i.e,consisting of a lifting fork or aplatformm which moves on a vertical support and is generally powered by the vehicle's engine)	Value	5%
	87 05 90 60	- - - Vehicles equipped with power generators	Value	5%
	87 05 90 70	- - - Vehicles for radiography	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	87 05 90 80	- - - Vehicles designed for surgical and medical purposes	Value	5%
		- - - Other :		
	87 05 90 91	- - - - Spotlight vehicles fitted with projectors	Value	5%
	87 05 90 92	- - - - Vehicles designed for radio,telegraphy, telecom and radar	Value	5%
	87 05 90 93	- - - - Motor bakeries fully equipped (kneader, oven . . etc.) and motor kitchens	Value	5%
	87 05 90 94	- - - - Vehicles equipped with tanks and water pumps	Value	5%
	87 05 90 99	- - - - Other	Value	5%
<b>87.06</b>	87 06 00 00	<b>Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.</b>	Value	5%
<b>87.07</b>		<b>Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.</b>		
	87 07 10 00	- For the vehicles of heading 87.03	Value	5%
		- Other :		
	87 07 90 10	- - - For tractors of heading 87.01	Value	5%
	87 07 90 20	- - - For vehicles of heading 87.02	Value	5%
		- - - Bodies of vehicles falling under heading 87.04 :		
	87 07 90 31	- - - - For pickups	Value	5%
	87 07 90 32	- - - - For light trucks (Dyana, half lorry,..etc.)	Value	5%
	87 07 90 33	- - - - For dumpers	Value	5%
	87 07 90 34	- - - - For lorries	Value	5%
	87 07 90 35	- - - - Tipboxes	Value	5%
	87 07 90 36	- - - - Refrigerators for foodstuff transportation vehicles	Value	5%
	87 07 90 39	- - - - Other	Value	5%
	87 07 90 90	- - - Other	Value	5%
<b>87.08</b>		<b>Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.</b>		
	87 08 10 00	- Bumpers and parts thereof	Value	5%
		- Other parts and accessories of bodies (including cabs) :		
	87 08 21 00	- - Safety belts	Value	5%
		- - Other :		
	87 08 29 10	- - - Luggage racks (grid or basket)	Value	5%
	87 08 29 90	- - - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	87 08 30 00	- Brakes and servo-brakes; and parts thereof	Value	5%
	87 08 40 00	- Gear boxes and parts thereof	Value	5%
		- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof :		
	87 08 50 10	- - - Drive-axles with differential, whether or not provided with other transmission components	Value	5%
	87 08 50 90	- - - Non-driving axles; parts thereof	Value	5%
	87 08 70 00	- Road wheels , parts and accessories thereof	Value	5%
	87 08 80 00	- Suspension systems and parts thereof (including shock-absorbers)	Value	5%
		- Other parts and accessories :		
	87 08 91 00	- - Radiators and parts thereof	Value	5%
	87 08 92 00	- - Silencers (mufflers) and exhaust pipes; parts thereof	Value	5%
	87 08 93 00	- - Clutches and parts thereof	Value	5%
	87 08 94 00	- - Steering wheels, steering columns and steering boxes; parts thereof	Value	5%
	87 08 95 00	- - Safety airbag with inflator system; parts thereof	Value	5%
	87 08 99 00	- - Other	Value	5%
<b>87.09</b>		<b>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.</b>		
		- Vehicles :		
	87 09 11 00	- - Electrical	Value	5%
	87 09 19 00	- - Other	Value	5%
	87 09 90 00	- Parts	Value	5%
<b>87.10</b>	87 10 00 00	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	Value	5%



HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>87.11</b>		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>		
	87 11 10 00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	Value	5%
	87 11 20 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Value	5%
	87 11 30 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	Value	5%
	87 11 40 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	Value	5%
	87 11 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Value	5%
	87 11 90 00	- Other	Value	5%
<b>87.12</b>		<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>		
	87 12 00 10	- - - Bicycles, whether or not for children	Value	5%
	87 12 00 20	- - - Cycles for the disabled	Value	5%
	87 12 00 90	- - - Other	Value	5%
<b>87.13</b>		<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>		
	87 13 10 00	- Not mechanically propelled		Free
	87 13 90 00	- Other		Free
<b>87.14</b>		<b>Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.</b>		
	87 14 10 00	- Of motorcycles (including mopeds).	Value	5%
	87 14 20 00	- Of carriages for disabled persons		Free
		- Other :		
	87 14 91 00	- - Frames and forks, and parts thereof	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UNIT	DUTY RATE
	87 14 92 00	- - Wheel rims and spokes	Value	5%
	87 14 93 00	- - Hubs, other than coaster braking hubs and hub brakea. and free-wheel sprocket-wheels	Value	5%
	87 14 94 00	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	Value	5%
	87 14 95 00	- - Saddles	Value	5%
	87 14 96 00	- - Pedals and crank-gear, and parts thereof	Value	5%
	87 14 99 00	- - Other	Value	5%
<b>87.15</b>		<b>Baby carriages and parts thereof.</b>		
	87 15 00 10	- - - Baby carriages	Value	5%
	87 15 00 90	- - - Other	Value	5%
<b>87.16</b>		<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>		
	87 16 10 00	- Trailers and semi-trailers of the caravan type, for housing or camping	Value	5%
	87 16 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	Value	5%
		- Other trailers and semi-trailers for the transport of goods :		
	87 16 31 00	- - Tanker trailers and tanker semi-trailers	Value	5%
		- - Other :		
	87 16 39 10	- - - Trailers and semi-trailers for public works, whether or not fitted with tipboxes	Value	5%
	87 16 39 20	- - - Trailers and semi-trailers with refrigerated or heated boxes for the transport of food and perishable goods	Value	5%
	87 16 39 30	- - - Trailers and semi-trailers specially designed for the transportation of furniture	Value	5%
	87 16 39 40	- - - Single or double-decker trailers and semi-trailers for the transportat of animals	Value	5%
	87 16 39 50	- - - Single or double-decker trailers and semi-trailers for the transport of vehicles	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	87 16 39 60	- - - Trailers and semi-trailers for the transportation of bicycles or motorbikes	Value	5%
	87 16 39 70	- - - Drop-frame trailers with loading ramps for the transport of heavy quipment(tanks,cranes,bulldozers,electrical transformers,etc.)	Value	5%
	87 16 39 90	- - - Other	Value	5%
		- Other trailers and semi-trailers :		
	87 16 40 10	- - - Specially designed for the transport of persons	Value	5%
	87 16 40 20	- - - Designed for the display of goods	Value	5%
	87 16 40 30	- - - Designed as bookshops	Value	5%
	87 16 40 90	- - - Other	Value	5%
		- Other vehicles :		
		- - - Carriges, hand-driven :		
	87 16 80 11	- - - - For cleaning and building	Value	5%
	87 16 80 12	- - - - Fitted with a drum for the drainage of used oils	Value	5%
	87 16 80 13	- - - - For cleaning, fitted with a buckle, whether or not fitted also with a squeezer and wiper	Value	5%
	87 16 80 14	- - - - For carrying and hauling carpets, and wheeled racks	Value	5%
	87 16 80 15	- - - - Carriages of metal wires for shopping in stores	Value	5%
	87 16 80 16	- - - - For the transport of medical equipment for hospital use	Value	5%
	87 16 80 17	- - - - Designed for the carrying and selling of food,(other than those of heading 94.03)	Value	5%
	87 16 80 18	- - - - Small carriages fitted with heat-insulated box for ice-cream vending	Value	5%
	87 16 80 19	- - - - Other	Value	5%
	87 16 80 90	- - - Other	Value	5%
		- Parts :		

HEADING NO	H.S CODE	DESCRIPTION	UNIT	DUTY RATE
	87 16 90 10	- - - Parts for the carriages of subheadings 87 16 80 11, 87 16 80 12, 87 16 80 13	Value	5%
	87 16 90 90	- - - Other	Value	5%