

**CHAPTER 87**

**VEHICLES OTHERS 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 95.01.

<b>HEADING/ H.S.CODE</b>	<b>DESCRIPTION</b>	<b>SU</b>	<b>ID</b>	<b>VAT</b>	<b>LVY</b>	<b>EXC</b>
<b>87.01</b>	<b>Tractors (excl. tractors of 87.09)</b>					
8701.1000.00	Pedestrian controlled tractors	U	5	5		
8701.2000.00	Road tractors for semi trailers	U	5	5		
8701.3000.00	-laying tractors	U	5	5		
8701.9000.91	Other tractors imported CKD OR SKD by established manufacturers	U	0	0		
8701.9000.92	Other tractors including fully built agricultural tractors	U	5	5		
8701.9000.99	Other tractors	U	5	5		
<b>87.02</b>	<b>Public-transport type passenger motor vehicles</b>					
8702.1011.12	M/vehicles for transport>=10 persons, imported CKD or SKD by established manufacturers	U	5	5		
8702.1011.13	Fully built four wheel drive motor vehicle>=10 persons	U	20	5		
8702.1011.14	Other fully built four wheel drive motor vehicle >=10 persons	U	5	5		
8702.1012.15	Imported motor vehicle, CKD by manufacturer >=23 persons<=39 persons	U	5	5		
8702.1012.16	Other fully built motor vehicles>=23 persons<=39 persons	U	10	5		
8702.1013.17	Imported motor vehicle, CKD by manufacturer >=40 persons	U	0	5		
8702.1013.19	Other fully built motor vehicle>40 persons	U	10	5		
8702.1020.21	Used four wheel drive passenger motor vehicle>30 persons	U	20	5		
8702.1020.29	Other used passenger motor vehicles>40 persons including driver	U	10	5		
8702.9011.91	Imported motor vehicle, CKD by manufacturer >5 persons<=22 persons	U	5	5		
8702.9011.92	Other including fully built units >5 persons<=22 persons	U	10	5		
8702.9012.93	Imported motor vehicle, CKD by manufacturer >23 persons<=39 persons	U	5	5		
8702.9012.94	Other including fully built units >23 persons<=39 persons	U	10	5		
8702.9013.95	Imported motor vehicle, CKD by manufacturer >40 persons	U	0	5		
8702.9013.96	Other including fully built units >40 persons	U	10	5		
8702.9020.97	Used four wheel drive passenger motor vehicles	U	20	5		
8702.9020.99	Other used passenger motor vehicles	U	10	5		

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<b>87.03</b>	<b>Motor cars and other motor vehicles for the transport of persons</b>					
8703.1000.00	Vehicles specially designed for travelling on snow; golf cars & similar veh with engines	U	20	5		
8703.2100.10	Imported motor vehicle, CKD by manufacturer of a cylinder capacity <=1000cc	U	5	5		
8703.2100.11	Other including fully built units<=1000cc	U	20	5		
8703.2211.12	motor vehicle, CKD by manufacturer,new ,four wheel drive of a cc capacity >500cc<=1500cc	U	5	5		
8703.2211.13	Other including fully built units, new, four wheel drive, of a cc capacity>500cc<=1500cc	U	20	5		
8703.2212.14	Imported motor vehicle, CKD by manufacturer,station wagons	U	5	5		
8703.2212.15	Other including fully built units, station wagons	U	20	5		
8703.2219.16	Imported motor vehicle, CKD by manufacturer, other motor vehicles	U	5	5		
8703.2219.17	Other including fully built units, other motor vehicles	U	20	5		
8703.2221.00	Used four wheel drive passenger motor vehicles >500cc<=1500cc	U	20	5		
8703.2222.00	Used four wheel drive station wagons >500cc<=1500cc	U	20	5		
8703.2229.00	Other used passenger four wheel drive motor vehicles >500cc<=1500cc	U	20	5		
8703.2311.18	Imported motor vehicle, CKD by manufacturer, four wheel drive, new, >1500cc<=3000cc	U	5	5		
8703.2311.19	Other, including fully built four wheel drive motor vehicles >1500cc<=3000cc	U	20	5		
8703.2312.20	Imported motor vehicle, CKD by manufacturer,station wagon, new, >1500cc<=3000cc	U	5	5		
8703.2312.21	Other, including fully built, station wagon, motor vehicles >1500cc<=3000cc	U	20	5		
8703.2319.22	Imported motor vehicle, CKD by manufacturer,other, >1500cc<=3000cc	U	5	5		
8703.2319.23	Other, including fully built, other motor vehicles >1500cc<=3000cc	U	20	5		
8703.2321.24	Used four wheel drive station wagons >1500cc<=3000cc	U	20	5		
8703.2322.25	Used station wagons >1500cc<=3000cc	U	20	5		
8703.2329.26	Other used passenger motor vehicles >1500cc<=3000cc	U	20	5		
8703.2411.27	Imported motor vehicle, CKD by manufacturer, four wheel drive, new, >3000cc	U	5	5		
8703.2411.28	Other, including fully built four wheel drive motor vehicles >3000cc	U	35	5		
8703.2412.29	Imported motor vehicle, CKD by manufacturer,station wagon, new, >3000cc	U	5	5		
8703.2412.30	Other including fully built units, station wagons >3000cc	U	35	5		
8703.2419.31	Imported motor vehicle, CKD by manufacturer,other, >3000cc	U	5	5		
8703.2419.32	Other, including fully built, other motor vehicles >3000cc	U	35	5		
8703.2421.00	Used four wheel drive station wagons >3000cc	U	35	5		
8703.2422.00	Used station wagons >3000cc	U	35	5		
8703.2429.00	Other used passenger motor vehicles >1500cc<=3000cc	U	35	5		
8703.3111.11	Imported motor vehicle, CKD by manufacturer, four wheel drive, new, <=1500cc	U	5	5		
8703.3111.12	Other, including fully built four wheel drive motor vehicles <=1500cc	U	20	5		
8703.3112.13	Imported motor vehicle, CKD by manufacturer,station wagon, new <=1500cc	U	5	5		
8703.3112.14	Other including fully built units, station wagons <=1500cc	U	20	5		
8703.3119.15	Imported motor vehicle, CKD by manufacturer,other, <=1500cc	U	5	5		
8703.3119.16	Other, including fully built, other motor vehicles <=1500cc	U	20	5		

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<b>87.03</b>	<b>Motor cars and other motor vehicles for the transport of persons</b>					
8703.3121.00	Used four wheel drive station wagons <=1500cc	U	20	5		
8703.3122.00	Used station wagons <=1500cc	U	20	5		
8703.3129.00	Other used passenger motor vehicles <=1500cc	U	20	5		
8703.3211.17	Imported motor vehicle, CKD by manufacturer, four wheel drive, new, >1500cc<=2500cc	U	5	5		
8703.3211.18	Other, including fully built four wheel drive motor vehicles >1500cc<=2500cc	U	20	5		
8703.3212.19	Imported motor vehicle, CKD by manufacturer,station wagon, new >1500cc<=2500cc	U	5	5		
8703.3212.20	Other including fully built units, station wagons >1500cc<=2500cc	U	20	5		
8703.3219.21	Imported motor vehicle, CKD by manufacturer,other, >1500cc<=2500cc	U	5	5		
8703.3219.22	Other, including fully built, other motor vehicles >1500cc<=2500cc	U	20	5		
8703.3221.00	Used four wheel drive station wagons >1500cc<=2500cc	U	20	5		
8703.3222.00	Used station wagons >1500cc<=2500cc	U	20	5		
8703.3229.00	Other used passenger motor vehicles >1500cc<=2500cc	U	20	5		
8703.3311.23	Imported motor vehicle, CKD by manufacturer, four wheel drive, new, >2500cc	U	5	5		
8703.3311.24	Other, including fully built four wheel drive motor vehicles >2500cc	U	35	5		
8703.3312.25	Imported motor vehicle, CKD by manufacturer,station wagon, new >2500cc	U	5	5		
8703.3312.26	Other including fully built units, station wagons >2500cc	U	35	5		
8703.3319.27	Imported motor vehicle, CKD by manufacturer,other, >2500cc	U	5	5		
8703.3319.28	Other, including fully built, other motor vehicles >2500cc	U	35	5		
8703.3321.00	Used four wheel drive station wagons >2500cc	U	20	5		
8703.3322.00	Used station wagons >2500cc	U	20	5		
8703.3329.00	Other used passenger motor vehicles >2500cc	U	20	5		
8703.9000.00	Other motor vehicles	U	20	5		
<b>87.04</b>	<b>Motor vehicles for the transport of goods</b>					
8704.1000.11	Dumpers designed for off highway use	U	5	5		
8704.1000.19	Imported dumpers for off highway use, CKD, by manufacturer, not exceeding 5 tons	U	10	5		
8704.2111.21	Imported dumpers CKD, by manufacturer, not exceeding 5 tons	U	5	5		
8704.2111.22	Other fully built dumpers, not exceeding 5 tons	U	10	5		
8704.2119.23	Other: Imported dumpers, CKD, by manufacturer, not exceeding 5 tons	U	5	5		
8704.2119.24	Other dumpers, including fully built units	U	10	5		
8704.2120.25	Used lorries and vans >5 tons<=20 tons	U	10	5		
8704.2211.00	Other used lorries and vans, including fully built units >5 tons<=20 tons	U	5	5		
8704.2219.27	Used lorries and vans, imported CKD by manufacturer, >5 tons<=20 tons	U	5	5		
8704.2219.28	Other lorries and vans including fully built units, >5 tons<=20 tons	U	10	5		
8704.2220.00	Used lorries and vans >20 tons	U	10	5		
8704.2311.21	Used lorries and vans, imported CKD by manufacturer> 20 tons	U	5	5		
8704.2311.22	Other used lorries and vans including fully built units >20 tons	U	10	5		
8704.2319.23	Other: imported CKD by manufacturer> 20 tons	U	5	5		
8704.2319.24	Other: including fully built units >20 units	U	10	5		

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<b>87.04</b>	<b>Motor vehicles for the transport of goods</b>					
8704.2320.00	Used lorries and vans <=5 tons	U	10	5		
8704.3111.13	Used lorries and vans, imported CKD by manufacturers <=5 tons	U	5	5		
8704.3111.14	Other used lorries and vans including fully built units <=5 tons	U	10	5		
8704.3119.15	Other:imported CKD by manufacturer <=5 tons	U	5	5		
8704.3119.16	Other: including fully built units <=5 tons	U	10	5		
8704.3120.00	Used lorries and vans > 5 tons	U	10	5		
8704.3211.17	Used lorries and vans, imported CKD by manufacturers >5 tons	U	5	5		
8704.3211.18	Other used lorries and vans including fully built units >5 tons	U	10	5		
8704.3219.19	Other:imported CKD by manufacturer >5 tons	U	5	5		
8704.3219.20	Other: including fully built units >5 tons	U	10	5		
8704.3220.00	Used lorries and vans, others	U	10	5		
8704.9000.91	Used lorries and vans, imported CKD by manufacturer, other	U	5	5		
8704.9000.99	Other: including fully built units, others	U	10	5		
<b>87.05</b>	<b>Special purpose motor vehicles (eg crane, fire-fighting, etc, vehicles)</b>					
8705.1000.00	Crane lorries	U	5	5		
8705.2000.00	Mobile drilling derricks	U	5	5		
8705.3000.00	Fire fighting vehicles	U	5	5		
8705.4000.00	-mixer lorries	U	5	5		
8705.9000.00	Other special purpose motorvehs,other than those designed for transport of gds & persons	U	5	5		
<b>87.06</b>	<b>Chassis fitted with engines, for the motor vehicles of 87.01 to 87.05</b>					
8706.0011.00	Chassis fitted with engines for assembly plants, of vehicles under subheading 870120	U	5	5		
8706.0012.00	Chassis fitted with engines for assembly plants, of vehicles under subheading 8702	U	5	5		
8706.0013.00	Chassis fitted with engines for assembly plants, of vehicles under subheading 8703	U	5	5		
8706.0014.00	Chassis fitted with engines for assembly plants, of vehicles under subheading 8704	U	5	5		
8706.0090.00	Chassis fitted with engines for assembly plants, others	U	10	5		
<b>87.07</b>	<b>Bodies (incl. cabs) for the motorvehicles of 87.01 to 87.05</b>					
8707.1010.00	Bodies for vehicles of heading 8703, for assembly plants	U	5	5		
8707.1090.00	Bodies for vehicles of heading 8703, others	U	10	5		
8707.9011.00	Bodies for vehicles of heading 870120	U	5	5		
8707.9012.00	Bodies for vehicles of heading 8702	U	5	5		
8707.9013.00	Bodies for vehicles of heading 8704	U	5	5		
8707.9090.00	Bodies for motor vehicles, for assembly plants: others	U	10	5		
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of 87.01 to 87.05</b>					
8708.1000.00	Bumpers and parts thereof		10	5		
8708.2100.00	Safety seat belts		10	5		
8708.2900.00	. cabs), nes		10	5		
8708.3000.00	-brakes;parts thereof		10	5		
8708.4000.00	Gear boxes and parts thereof		10	5		

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<b>87.08</b>	<b>Parts and accessories of the motor vehicles of 87.01 to 87.05</b>					
8708.5000.00	-axles with differential, whether or not provided with other transmission component		10	5		
8708.7000.00	Road wheels and parts and accessories thereof		10	5		
8708.8000.00	Suspension systems and parts thereof (including shock absorbers		10	5		
8708.9100.00	Radiators and parts thereof		10	5		
8708.9200.00	Silencers (mufflers and exhaust pipes; parts thereof		10	5		
8708.9300.00	Clutches and parts thereof		10	5		
8708.9400.00	Steering wheels, steering columns and steering boxes; parts thereof		10	5		
8708.9500.00	Safety airbags with inflater system; parts thereof		10	5		
8708.9900.00	.01 to 87.05		10	5		
<b>87.09</b>	<b>Works trucks, self-propelled, not fitted with lifting... equipment</b>					
8709.1100.00	Electrical vehicles, not fitted with lifting or handling equipment, used in factories	U	5	5		
8709.1900.00	-propelled not fitted with lifting equipment used in factories	U	5	5		
8709.9000.00	Parts of works trucks used in factories, warehouses, dock areas or airports		5	5		
<b>87.10</b>	<b>Motorized tanks and other armoured fighting vehicles and parts thereof</b>					
8710.0000.00	Motorized tanks & other armoured fighting vehicles, whether/not fitted weapons & parts	U	20	5		
<b>87.11</b>	<b>Motocycles (incl. mopeds) and cycles fitted with an auxiliary motor</b>					
8711.1010.00	Motorcycles and cycles fitted with an auxiliary motor, CKD by established manufacturers	U	5			
8711.1090.00	Motorcycles and cycles fitted with an auxiliary motor including fully built units <=50cc	U	20			
8711.2010.00	Imported motorcycles and cycles, imported CKD by established manufacturers >50cc<=250cc	U	5			
8711.2090.00	Motorcycles and cycles, including fully built units >50cc<=250cc	U	20			
8711.3010.00	Imported motorcycles and cycles, imported CKD by established manufacturers >250cc<=500cc	U	5			
8711.3090.00	Motorcycles and cycles, including fully built units >250cc<=300cc	U	20			
8711.4010.00	Imported motorcycles and cycles, imported CKD by established manufacturers >500cc<=800cc	U	5			
8711.4090.00	Motorcycles and cycles, including fully built units >500cc<=800cc	U	35			
8711.5010.00	Imported motorcycles and cycles, imported CKD by established manufacturers >800cc	U	5			
8711.5090.00	Motorcycles and cycles, including fully built units >800cc	U	35			
8711.9010.00	Imported motorcycles and cycles, imported CKD by established manufacturers :others	U	5			
8711.9090.00	Motorcycles and cycles, including fully built units :others	U	35			
<b>87.12</b>	<b>Bicycles and other cycles, not motorized</b>					
8712.0000.10	Bicycles and other cycles, not motorized, imported CKD by established manufacturer	U	5			
8712.0000.19	Other bicycles and other cycles, including fully built units	U	20			
<b>87.13</b>	<b>Invalid carriages</b>					
8713.1000.00	Carriages for disabled persons, whether or not motorised, not mechanically propelled	U	0	0		
8713.9000.00	Other carriages for disabled persons, motorised or otherwise mechanically propelled	U	0	0		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>87.14</b>	<b>Parts and accessories of vehicles of 87.11 to 87.13</b>					
8714.1100.00	. mopeds)		5			
8714.1900.00	. mopeds), nes		5			
8714.2000.00	Parts and accessories of carriages for disabled persons		0	0		
8714.9100.92	Frames and forks of motorcycles		20	5		
8714.9100.93	Other parts of the frames and forks		20	5		
8714.9200.94	Wheel rims of motorcycles		20	5	20	
8714.9200.95	Spokes of motorcycles		20	5		
8714.9300.00	-wheel sprocket-wheels		5	5		
8714.9400.00	Brakes, coaster braking hubs and hub brakes and parts thereof of cycles		5	5		
8714.9500.00	Saddles of cycles	U	5	5		
8714.9600.00	-gear and parts thereof of cycles		5	5		
8714.9900.96	Mudguards of motorcycles		20	5		
8714.9900.99	Other parts of motorcycles		20	5		
<b>87.15</b>	<b>Baby carriages and parts thereof</b>					
8715.0000.00	Baby carriages and parts thereof		5			
<b>87.16</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled</b>					
8716.1000.00	Trailers and semi trailers (caravan) for camping or housing	U	5	5		
8716.2000.00	Self loading or self unloading trailers and semi trailers for agricultural purposes	U	5	5		
8716.3100.00	Tanker trailers and tanker semi trailers	U	5	5		
8716.3910.00	Other trailers and semi trailers for the haulage of timber	U	5	5		
8716.3921.00	Other tipping trailers, carrying capacity <=6 cubic metres >1600kg in weight	U	5	5		
8716.3922.00	Other tipping trailers, carrying capacity <=6 cubic metres <1600kg in weight	U	5	5		
8716.3923.00	Other tipping trailers, carrying capacity >6 cubic metres	U	5	5		
8716.3990.00	Other tipping trailers	U	5	5		
8716.4000.00	Other trailers and semi trailers	U	5	5		
8716.8010.00	Other vehicles drawn by animals	U	5	5		
8716.8020.81	Wheelbarrows	U	20	5		
8716.8020.89	Other wheelbarrows	U	20	5		
8716.8090.00	Other hand propelled vehicles	U	20	5		
8716.9010.00	Parts of trailers and semi trailers		5	5		
8716.9020.00	Parts of vehicles drawn by animals		5	5		
8716.9090.00	Other trailer parts		20	5		