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.

<table>
<thead>
<tr>
<th>Heading</th>
<th>H.S. Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>87.01</td>
<td>Tractors (other than tractors of heading 87.09).</td>
</tr>
<tr>
<td>8701.10</td>
<td>- Pedestrian controlled tractors</td>
</tr>
<tr>
<td>8701.20</td>
<td>- Road tractors for semi-trailers</td>
</tr>
<tr>
<td>8701.30</td>
<td>- Track-laying tractors</td>
</tr>
<tr>
<td>8701.90</td>
<td>- Other</td>
</tr>
<tr>
<td>87.02</td>
<td>Motor vehicles for the transport of ten or more persons, including the driver.</td>
</tr>
<tr>
<td>8702.10</td>
<td>- With compression-ignition internal combustion piston engine (diesel or semi-diesel)</td>
</tr>
<tr>
<td>8702.90</td>
<td>- Other</td>
</tr>
<tr>
<td>87.03</td>
<td>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.</td>
</tr>
<tr>
<td>8703.10</td>
<td>- Vehicles specially designed for travelling on snow; golf cars and similar vehicles</td>
</tr>
<tr>
<td></td>
<td>- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:</td>
</tr>
<tr>
<td>8703.21</td>
<td>-- Of a cylinder capacity not exceeding 1,000 cc</td>
</tr>
<tr>
<td>8703.22</td>
<td>-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc</td>
</tr>
<tr>
<td>8703.23</td>
<td>-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc</td>
</tr>
<tr>
<td>8703.24</td>
<td>-- Of a cylinder capacity exceeding 3,000 cc</td>
</tr>
<tr>
<td></td>
<td>- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</td>
</tr>
<tr>
<td>8703.31</td>
<td>-- Of a cylinder capacity not exceeding 1,500 cc</td>
</tr>
<tr>
<td>8703.32</td>
<td>-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc</td>
</tr>
<tr>
<td>8703.33</td>
<td>-- Of a cylinder capacity exceeding 2,500 cc</td>
</tr>
<tr>
<td>8703.90</td>
<td>- Other</td>
</tr>
</tbody>
</table>
87.04  Motor vehicles for the transport of goods.
       8704.10  - Dumpers designed for off-highway use
                  - Other, with compression-ignition internal combustion piston
                    engine (diesel or semi-diesel):
                        8704.21  -- g.v.w. not exceeding 5 tonnes
                        8704.22  -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes
                        8704.23  -- g.v.w. exceeding 20 tonnes
                  - Other, with spark-ignition internal combustion piston engine:
                        8704.31  -- g.v.w. not exceeding 5 tonnes
                        8704.32  -- g.v.w. exceeding 5 tonnes
                        8704.90  - Other

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  - Crane lorries
       8705.20  - Mobile drilling derricks
       8705.30  - Fire fighting vehicles
       8705.40  - Concrete-mixer lorries
       8705.90  - Other

87.06  Chassis fitted with engines, for the motor vehicles of
headings 87.01 to 87.05.

87.07  Bodies (including cabs), for the motor vehicles of headings
87.01 to 87.05.
       8707.10  - For the vehicles of heading 87.03
       8707.90  - Other

87.08  Parts and accessories of the motor vehicles of headings 87.01
to 87.05.
       8708.10  - Bumpers and parts thereof
                  - Other parts and accessories of bodies (including cabs):
                      8708.21  -- Safety seat belts
                      8708.29  -- Other
                          - Brakes and servo-brakes and parts thereof:
                              8708.31  -- Mounted brake linings
                              8708.39  -- Other
                      8708.40  - Gear boxes
                      8708.50  - Drive-axles with differential, whether or not provided with
                                  other transmission components
                      8708.60  - Non-driving axles and parts thereof
                      8708.70  - Road wheels and parts and accessories thereof
                      8708.80  - Suspension shock-absorbers
                                  - Other parts and accessories:
                                      8708.91  -- Radiators
                                      8708.92  -- Silencers and exhaust pipes
                                      8708.93  -- Clutches and parts thereof
                                      8708.94  -- Steering wheels, steering columns and steering boxes
                                      8708.99  -- Other
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.

- Vehicles:
  - 8709.11 -- Electrical
  - 8709.19 -- Other
  - 8709.90 -- Parts

87.10  Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.

87.11  Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.

- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc
- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc
- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc
- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc
- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc
- Other

87.12  Bicycles and other cycles (including delivery tricycles), not motorised.

87.13  Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.

- Not mechanically propelled
- Other

87.14  Parts and accessories of vehicles of headings 87.11 to 87.13.

- Of motorcycles (including mopeds):
  - Saddles
  - Other
- Of carriages for disabled persons
  - Other:
  - Frames and forks, and parts thereof
  - Wheel rims and spokes
  - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels
  - Brakes, including coaster braking hubs and hub brakes, and parts thereof
  - Saddles
  - Pedals and crank-gear, and parts thereof
  - Other

87.15  Baby carriages and parts thereof.

87.16  Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.

- Trailers and semi-trailers of the caravan type, for housing or
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8716.20</td>
<td>Self-loading or self-unloading trailers and semi-trailers for agricultural purposes</td>
</tr>
<tr>
<td></td>
<td>Other trailers and semi-trailers for the transport of goods:</td>
</tr>
<tr>
<td>8716.31</td>
<td>Tanker trailers and tanker semi-trailers</td>
</tr>
<tr>
<td>8716.39</td>
<td>Other</td>
</tr>
<tr>
<td>8716.40</td>
<td>Other trailers and semi-trailers</td>
</tr>
<tr>
<td>8716.80</td>
<td>Other vehicles</td>
</tr>
<tr>
<td>8716.90</td>
<td>Parts</td>
</tr>
</tbody>
</table>