

Section XVII

VEHICLES, AIRCRAFT, VESSELS
AND ASSOCIATED TRANSPORT EQUIPMENT**Notes.**

1. This Section does not cover articles of heading 95.01, 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 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 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
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 purpose 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 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.

Chapter 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note.

1. For the purpose 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.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
88.01		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.			
8801.10.00		-Gliders and hang gliders		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- -Gliders.....	NMB		
	20	---- -Hang gliders.....	NMB		
8801.90		-Other			
8801.90.10 00	--	-Captive balloons	NMB	11%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
8801.90.90 00	--	-Other	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
88.02		Other aircraft (for example, helicopters, airplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
		-Helicopters:			
8802.11.00		--Of an unladen weight not exceeding 2,000 kg		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		---- -New:			
	11	---- -Military.....	NMB		
	12	---- -Other than military, of an unladen weight not exceeding 998 kg	NMB		
	13	---- -Other than military, of an unladen weight exceeding 998 kg but not exceeding 2,000 kg.....	NMB		
		---- -Used or rebuilt:			
	21	---- -Military.....	NMB		
	29	---- -Other.....	NMB		
8802.12.00		--Of an unladen weight exceeding 2,000 kg		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		---- -New:			
	11	---- -Military.....	NMB		
	19	---- -Other.....	NMB		
		---- -Used or rebuilt:			
	21	---- -Military.....	NMB		
	29	---- -Other.....	NMB		
8802.20.00		-Airplanes and other aircraft, of an unladen weight not exceeding 2,000 kg		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- -Imported by or for the armed forces.....	NMB		
	90	---- -Other.....	NMB		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
8802.30.00		-Airplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		----New:			
11		----Military fighter aircraft	NMB		
12		----Other military aircraft	NMB		
13		----Multiple engine airplanes, other than military, of an unladen weight exceeding 2,000 kg but not exceeding 4,536 kg	NMB		
14		----Multiple engine airplanes, other than military, of an unladen weight exceeding 4,536 kg but not exceeding 15,000 kg, turbofan powered ..	NMB		
15		----Multiple engine airplanes, other than military, of an unladen weight exceeding 4,536 kg but not exceeding 15,000 kg, other than turbofan powered	NMB		
19		----Other	NMB		
		----Used or rebuilt:			
21		----Military	NMB		
29		----Other	NMB		
8802.40.00		-Airplanes and other aircraft, of an unladen weight exceeding 15,000 kg		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		----New:			
11		----Military fighter aircraft	NMB		
12		----Military cargo transports	NMB		
13		----Other military aircraft	NMB		
14		----Passenger transports, other than military	NMB		
15		----Cargo transports other than military	NMB		
19		----Other (including passenger/cargo combinations), other than military ..	NMB		
		----Used or rebuilt:			
21		----Military	NMB		
29		----Other	NMB		
8802.60		-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles			
8802.60.10 00	--	-Satellites	NMB	6.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
8802.60.90 00	--	-Other	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
88.03		Parts of goods of heading 88.01 or 88.02.			
8803.10.00 00		-Propellers and rotors and parts thereof	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
8803.20.00 00		-Under-carriages and parts thereof	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
8803.30.00 00		-Other parts of airplanes or helicopters	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
8803.90.00		-Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		---- -Of spacecraft:			
		11 ---- -Of communications satellites	-		
		19 ---- -Other	-		
		90 ---- -Other	-		
8804.00		Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.			
8804.00.10	00	-- -Parachutes (including dirigible parachutes) and rotochutes	NMB	15.5%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free
8804.00.20	00	-- -Parts and accessories for parachutes (including dirigible parachutes) and rotochutes	-	3%	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
8804.00.30		-- -Paragliders; parts thereof and accessories thereto		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		10 ---- -Paragliders	NMB		
		90 ---- -Parts and accessories	-		
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
8805.10.00	00	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		-Ground flying trainers and parts thereof:			
8805.21.00		-- -Air combat simulators and parts thereof		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		10 ---- -Air combat simulators	NMB		
		20 ---- -Parts	-		
8805.29.00		-- -Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		10 ---- -Ground flying trainers (flight simulators)	NMB		
		20 ---- -Parts	-		