TARIFF ITEM	ITEM DESCRIPTION	UNIT	BASIC	EFFECT.	PRE.	ACD	CVD.	CESS	TOTAL	POLICY	REMARKS	
(4)				(=)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
												-

# Section XVII

### Vehicles, Aircraft, Vessels and Associated Transport Equipment

#### Notes.

- 1. This Section does not cover articles of heading 9503 or 9508 or bobsleighs, toboggans and the like of heading 9506.
- 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 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 of 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 of 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 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 system 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 Signalling Equipment of all kinds

### Notes.

- 1. This Chapter does not cover:
  - (a) Railway or tramway sleepers of 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;

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
(d) But	fers for rolling-stock; hooks and other cou	plin	g gear a	nd cori	ridor	conn	ectio	ns;			
(e) Coa	achwork.										
6. Subject	to the provisions of Note 1 above, heading	86.0	8 appli	es inter	<i>alia,</i> t	o:					
(a) Ass	sembled track, turntables, platform buffers	s, loa	ding ga	uges;							
me	naphores, mechanical signal discs, level o chanical) signalling, safety or traffic cont and waterways, parking facilities, port ins	rol e	quipme	ent, wh	ether						
<b>Note on E</b>	<i>Iffective Duty</i>										
257, 279-287,	i in this Chapter please see Appendix-A; Ntfr 320, 347-349, 351, 357-371, 387, 391, 392, 4				01.03	3.200	2; [Sl.	No. 7,	93, 114,	140, 167,	174, 190, 192, 214-238, 242, 24
	Countervailing Duty										
CVD on the g	oods under this Chapter is fixed by Ntfn 02/20	)08-C	E; datea	1 01.03.2	2008;	SI. N	0.64.				
8601	Rail locomotives powered from an external source of electricity or by electric accumulators										Exemption: Effective duty o Loco simulators is 5% See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 429; Exemption: CVD on all goods is 1% without CEN- VAT Credit by 01/2011-CE dated 01.03.2011. 5% by Ntfn 02/2011-CE dated 01.03.2011.
8601 10 00	- Powered from an external source of	u	10.00	10.00		4	5	0.47	20.780	Free	
8601 20 00	electricity - Powered by electric accumulators	u	10.00	10.00		4	5	0.47	20.780	Free	
8602	Other rail locomotives; Locomotive	u	10.00	10.00		4	5	0.47	20.780	Tiee	Exemption: CVD on all
	tenders										goods is 1% without CEN- VAT Credit by 01/2011-CI dated 01.03.2011.5% by Ntfn 02/2011-CE dated 01.03.2011.
8602 10 00 8602 90	- Diesel-electric locomotives - Other:	u	10.00	10.00		4	5	0.47	20.780	Free	
8602 90 8602 90 10	Steam locomotives and tenders thereof	u	10.00	10.00		4	5	0.47	20.780	Free	
8602 90 90	Other	u	10.00	10.00		4	5	0.47	20.780	Free	
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04										Exemption: CVD on all goods is 1% without CEN- VAT Credit by 01/2011-CH dated 01.03.2011. 5% by Ntfn 02/2011-CE dated 01.03.2011.
8603 10 00	- Powered from an external source of	u	10.00	10.00		4	5	0.47	20.780	Free	
8603 90 00	electricity - Other	u	10.00	10.00		4	5	0.47	20.780	Froo	
8604	Railway or tramway maintenance	u		10.00		4	5	0.47	20.780		Exemption: CVD on Rail-
	or service vehicles, whether or not self-propelled (for example, work- shops, cranes ballast tampers, track-liners, testing coaches and track inspection vehicles)	u	10.00	10.00		7	5	0.17	20.700		way Track Machines will b 10%; Others - 5% by Ntfn 02/2011-CE dated 01.03.2011; 02/2008-CE dated 01.03.2008
8605	Railway or tramway passenger coaches, not self-propelled; Lug- gage vans, post office coaches and other special purpose railway or tramway coaches, not self- propelled (excluding those of head- ing 86.04)	u	10.00	10.00		4	5	0.47	20.780	Free	Exemption: CVD on all goods is 1% without CEN- VAT Credit by 01/2011-CH dated 01.03.2011. 5% by Ntfn 02/2011-CE dated 01.03.2011.
8606	Railway or tramway goods vans and wagons, not self-propelled										Exemption: CVD on all goods is 1% without CEN- VAT Credit by 01/2011-CI dated 01.03.2011. 5% by Ntfn 02/2011-CE dated 01.03.2011.

### Section XVII – Chapter 86

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
606 10	- Tank wagons and the like:										
606 10 10	Four wheeler tank wagons of pay- load exceeding 23 tonnes	u	10.00	10.00		4	5	0.47	20.780	Free	
606 10 20	Eight wheeler tank wagons of pay- load not exceeding 60 tonnes	u	10.00	10.00		4	5	0.47	20.780	Free	
606 10 90	Other	u	10.00	10.00		4	5	0.47	20.780	Free	
606 30 00	<ul> <li>Self-discharging vans and wagons, other than those of sub-heading 8606 10</li> <li>Other:</li> </ul>	u	10.00			4	5	0.47	20.780		
606 91	Covered and closed:										
606 91 10	Meter guage eight wheeler covered wagons of pay-load not exceeding 38 tonnes	u	10.00	10.00		4	5	0.47	20.780	Free	
606 91 20	Broad guage eight wheeler covered wagons of pay-load not exceeding 60 tonnes	u	10.00	10.00		4	5	0.47	20.780	Free	
606 91 90	Other	u	10.00	10.00		4	5	0.47	20.780	Free	
606 92	Open, with non-removable sides of a hight exceeding 60cm						_			_	
606 92 10	Bogie wight wheeler wagons of pay- load not exceeding 60 tonnes	u	10.00	10.00		4	5	0.47	20.780	Free	
606 92 20	Broad guage bogie eight wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes	u	10.00	10.00		4	5	0.47	20.780	Free	
606 92 90	Other	u	10.00	10.00		4	5	0.47	20.780	Free	
506 99 00	Other	u	10.00	10.00		4	5	0.47	20.780	Free	
607 11 00 607 12 00	<ul> <li>motives or rolling-stock</li> <li>Bogies, bissel-bogies, axles and wheels, and parts thereof:</li> <li>Driving bogies and bissel-bogies</li> <li>Other bogies and bissel-bogies</li> </ul>	kg. kg.	10.00 10.00	10.00 10.00		4 4	10 10	0.64 0.64	26.849 26.849		
607 19 607 19 10	<ul> <li>Other, including parts</li> <li>Axles, wheels for coaches, van and wagons (rolling stock)</li> </ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free	
607 19 20	Axles and wheels for locomotives	kg.	10.00	10.00		4	10	0.64	26.849	Free	
607 19 20	Axle boxes (lubricating or grease box)	-	10.00			4	10	0.64	26.849		
607 19 90	Other parts of axles and wheels - Brakes and pats thereof:	kg.	10.00	10.00		4	10	0.64	26.849	Free	
607 21 00	Air brakes and parts thereof	kg.	10.00			4	10	0.64	26.849		
607 29 00 607 30	Other - Hooks and other coupling devices, buffers, and parts thereof	kg.	10.00	10.00		4	10	0.64	26.849	Free	
607 30 10	Buffers and coupling devices	kg.	10.00	10.00		4	10	0.64	26.849	Free	
607 30 10 607 30 90	Other Other	kg.	10.00			4	10	0.64	26.849		
607 91 00	Of locomotives	kg.	10.00	10.00		4	10	0.64	26.849	Free	
607 99	Other:	0									
507 99 10	Parts of coach work of railway run- ning stock	kg.	10.00	10.00		4	10	0.64	26.849	Free	
607 99 20	Parts of tramway, locomotives and running stock					4	10	0.64	26.849	Free	
			10.00	10.00		4	10	0.64	26.849	Free	
607 99 30	Hydraulic shock absorbers for rail- way bogies	kg.	10.00	10.00		4	10	0.04	20.017	1100	

and fittings; Mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installation or airfields; Parts of the foregoing

TARIFF ITEM	ITEM DESCRIPTION	UNIT		EFFECT.				CESS	TOTAL	POLICY	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
8608 00	<ul> <li>Railway or tramway track fixtures and fittings; Mechanical (including electro-mechanical) signalling, safety or traffic control equipment for rail- ways, tramways, roads, inland wa- terways, parking facilities, port in- stallation or airfields; Parts of the</li> </ul>										
	foregoing:										
8608 00 10	Railway and tramway track fixtures and fittings	kg.	10.00	10.00		4	10	0.64	26.849	Free	
8608 00 20	Mechanical equipment, not electri- cally powered for singalling to or controlling road rail or other vehi- cles, ships or aircraft	kg.	10.00	10.00		4	10	0.64	26.849	Free	
8608 00 30	Other traffic control equipment for railways	kg.	10.00	10.00		4	10	0.64	26.849	Free	
8608 00 40	Other traffic control for roads or inland waterways and automatic traffic control equipment for use at ports and airports	kg.	10.00	10.00		4	10	0.64	26.849	Free	
8608 00 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	0		10.00		4	10	0.64	26.849		

Import Licensing Notes

(1) The Exim Entry under ITC (HS) Code No. 86090000 in this Chapter shall also include "Second Hand Marine Containers" and imports thereof shall be free.

### Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.