

## 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)
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## Section XVII

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

#### Notes.

- This Section does not cover articles of heading 9503 or 9508 or bobsleighs, toboggans and the like of heading 9506.
- 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:
  - 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);
  - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - Articles of Chapter 82 (tools);
  - Articles of heading 83.06;
  - 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;
  - Electrical machinery or equipment (Chapter 85);
  - Articles of Chapter 90;
  - Articles of Chapter 91;
  - Arms (Chapter 93);
  - Lamps or lighting fittings of heading 94.05; or
  - Brushes of a kind used as parts of vehicles (heading 96.03).
- 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.
- For the purposes of this Section:
  - Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - In Chapter 87 if designed to travel over land or over both land and water;
  - 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.

- This Chapter does not cover:
  - Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
  - Railway or tramway track construction material of iron or steel of heading 73.02; or
  - Electrical signalling, safety or traffic control equipment of heading 85.30.
- Heading 86.07 applies, *inter alia*, to:
  - Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - Frames, underframes, bogies and bissel-bogies;
  - Axle boxes; brake gear;

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	(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;										
	(e) Coachwork.										
3.	Subject to the provisions of Note 1 above, heading 86.08 applies <i>inter alia</i> , to:										
	(a) Assembled track, turntables, platform buffers, loading gauges;										
	(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.										
<b>Note on Effective Duty</b>											
For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].											
<b>Note on Countervailing Duty</b>											
CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.64.											
<b>8601</b>	<b>Rail locomotives powered from an external source of electricity or by electric accumulators</b>										<i>Exemption: Effective duty on 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.</i>
8601 10 00	- Powered from an external source of electricity	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8601 20 00	- Powered by electric accumulators	u	10.00	10.00	---	4	5	0.47	20.780	Free	
<b>8602</b>	<b>Other rail locomotives; Locomotive tenders</b>										<i>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.</i>
8602 10 00	- Diesel-electric locomotives	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8602 90	- Other:										
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	
<b>8603</b>	<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04</b>										<i>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.</i>
8603 10 00	- Powered from an external source of electricity	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8603 90 00	- Other	u	10.00	10.00	---	4	5	0.47	20.780	Free	
<b>8604</b>	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes ballast tampers, track-liners, testing coaches and track inspection vehicles)</b>	<b>u</b>	<b>10.00</b>	<b>10.00</b>	<b>---</b>	<b>4</b>	<b>5</b>	<b>0.47</b>	<b>20.780</b>	<b>Free</b>	<i>Exemption: CVD on Railway Track Machines will be 10%; Others - 5% by Ntfn 02/2011-CE dated 01.03.2011; 02/2008-CE dated 01.03.2008</i>
<b>8605</b>	<b>Railway or tramway passenger coaches, not self-propelled; Luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)</b>	<b>u</b>	<b>10.00</b>	<b>10.00</b>	<b>--</b>	<b>4</b>	<b>5</b>	<b>0.47</b>	<b>20.780</b>	<b>Free</b>	<i>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.</i>
<b>8606</b>	<b>Railway or tramway goods vans and wagons, not self-propelled</b>										<i>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.</i>



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8608 00	- Railway or tramway track fixtures 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:										
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 electrically powered for signalling to or controlling road rail or other vehicles, 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	
<b>8609</b>	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport</b>	<b>u</b>	<b>10.00</b>	<b>10.00</b>	<b>---</b>	<b>4</b>	<b>10</b>	<b>0.64</b>	<b>26.849</b>	<b>Free</b>	

**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.