

Customs Tariff Act 1975

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 Signaling Equipment of All Kinds

SECTION XVII

Vehicles, Aircraft, Vessels and Associated Transport Equipment

NOTES

1. This Section does not cover articles of heading 1[***] 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 according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016);
- (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 8306;
- (e) Machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
- (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 9405; or
- (l) Brushes of a kind used as parts of vehicles (heading 9603).

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 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 systems 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 4406 or 6810);
- (b) Railway or tramway track construction material of iron or steel of heading 7302; or
- (c) Electrical signalling, safety or traffic control equipment of heading 8530.

2. Heading 8607 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;
- (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 8608 applies,inter alia,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.

Tariff Item	Description of goods	Unit	Rate of duty	
			Std.	Prefnl. Areas
(1)	(2)	(3)	(4)	(5)
8601	Rail locomotives powered from an external source of electricity or by electric accumulators			
8601 - 10 00	Powered from an external source of electricity	u	[10%] 5	-
8601 - 20 00	Powered by electric accumulators	u	[10%] 5	-
8602	Other rail locomotives; locomotive tenders			
8602 - 10 00	Diesel-electric locomotives	u	[10%] 5	-
8602 - 90	Other:			
8602 --- 90 10	Steam locomotives and tenders thereof	u	[10%] 5	-
8602 --- 90 90	Other	u	[10%] 5	-
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604			
8603 - 10 00	Powered from an external source of	u	[10%] 5	-
8603 - 90 00	Other	u	[10%] 5	-
8604 00 00	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)	u	[10%] 5	-
8605 00 00	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 8604)	u	[10%] 5	-
8606	Railway or tramway goods vans and wagons, not self-propelled			
8606 - 10	Tank wagons and the like:			
8606 --- 10 10	Four wheeler tank wagons of pay-load exceeding 23 tonnes	u	[10%] 5	-
8606 --- 10 20	Eight wheeler tank wagons of pay-load exceeding 60 tonnes	u	[10%] 5	-
8606 --- 10 90	Other	u	[10%] 5	-

3 ***]				
8606 30 00	- Self-discharging vans and wagons, other than those of sub-heading 8606 10 4 ***]	u	[10%]- 5	
	- Other:			
8606 91	-- Covered and closed:			
8606 91 10	---Meter guage eight wheller covered wagons of pay-load not exceeding 38 tonnes	u	[10%]- 5	
8606 91 20	---Broad guage eight wheller covered wagons of pay-load not exceeding 60 tonnes	u	[10%]- 5	
8606 91 90	---Other	u	[10%]- 5	
8606 92	-- Open with non-removable sides of a height exceeding 60 cms.			
8606 92 10	---Bogie eight wheeler wagons of pay-load not exceeding 60 tonnes	u	[10%]- 5	
8606 92 20	---Broad guage bogie eight wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes	u	[10%]- 5	
8606 92 90	---Other	u	[10%]- 5	
8606 99 00	-- Other	u	[10%]- 5	
8607	Parts of railway or tramway locomotives or rolling-stock			
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:			
8607 11 00	-- Driving bogies and bissel-bogies	kg.	[10%]- 5	
8607 12 00	-- Other bogies and bissel-bogies	kg.	[10%]- 5	
8607 19	-- Other including parts:			
8607 19 10	---Axles, wheels for coaches, van and wagons (rolling-stock)	kg.	[10%]- 5	
8607 19 20	---Axles and wheels for locomotives	kg.	[10%]- 5	
8607 19 30	---Axle boxes (lubricating or grease box)	kg.	[10%]- 5	
8607 19 90	---Other parts of axles and wheels	kg.	[10%]- 5	
	- Brakes and parts thereof:			
8607 21 00	-- Air brakes and parts thereof	kg.	[10%]- 5	

8607 29 00	--	Other	kg.	[10%]- 5	-
8607 30	-	Hooks and other coupling devices, buffers and parts thereof:			
8607 30 10	---	Buffers and coupling devices	kg.	[10%]- 5	-
8607 30 90	---	Other	kg.	[10%]- 5	-
	-	Other:			
8607 91 00	--	Of locomotives	kg.	[10%]- 5	-
8607 99	--	Other:			
8607 99 10	---	Parts of shock absorbers for railway bogies	kg.	[10%]- 5	-
8607 99 20	---	Parts of tramway, locomotives and running stock	kg.	[10%]- 5	-
8607 99 30	---	Hydraulic shock absorbers for railway bogies	kg.	[10%]- 5	-
8607 99 90	---	Other	kg.	[10%]- 5	-
8608		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 installations or airfields; parts of the foregoing			
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 installations or airfields; parts of the foregoing:			
8608 00 10	---	Railway and tramway track fixtures and fittings	kg.	[10%]- 5	-
8608 00 20	---	Mechanical equipment, not electrically powered for signalling to, or controlling, road or other vehicles, ships or aircraft	kg.	[10%]- 5	-
8608 00 30	---	Other traffic control equipment for railways	kg.	[10%]- 5	-
8608 00 40	---	Other traffic control equipment for roads or inland waterways including automatic traffic control equipment for use at ports and airports	kg.	[10%]- 5	-
8608 00 90	---	Other	kg.	[10%]- 5	-

8609 00 00	Containers (including containers for the transport of fluids) u specially designed and equipped for carriage by one or more modes of transport		[10%]- 5	
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- 1.The figure "9501" Omitted by The Finance Act, 2006,w.e.f. 1.1.2007.
 2. Substituted By The Third Schedule of Finance Act, 2006 w.e.f. 18.04.2006.
 - 3.Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to omission, it read as under:-

"8606 20 00	-Insulated or refrigerated vans and wagons, other than those of sub-heading 8606 10	u	12.5% 2	- "
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- 4.The word and figure "or 8606 20" omitted by The Finance Act, 2006, w.e.f. 1.1.2007.
 5. Substituted by the Finance Act, 2007.
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