

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
8601	Rail locomotives powered from an external source of electricity or by electric accumulators.	CTH, except from heading 8607; or 45% value added rule
8602	Other rail locomotives; locomotive tenders.	CTH, except from heading 8607; or 45% value added rule
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.	CTH, except from heading 8607; or 45% value added rule
8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	CTH, except from heading 8607; or 45% value added rule
8605	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)	CTH, except from heading 8607; or 45% value added rule
8606	Railway or tramway goods vans and wagons, not self-propelled.	CTH, except from heading 8607; or 45% value added rule
8607	Parts of railway or tramway locomotives or rolling-stock.	CTH

HS 2022 Code	Description of goods	Primary rules
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.	CTH; or 45% value added rule
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	CTH, except from headings 7309 or 7310

CHAPTER 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
8701	Tractors (other than tractors of heading 8709).	45% value added rule
8702	Motor vehicles for the transport of ten or more persons, including the driver.	45% value added rule
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars.	45% value added rule
8704	Motor vehicles for the transport of goods.	45% value added rule
8705	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).	45% value added rule
8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	CTH, except from heading 8708; or 45% value added rule
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705.	CTH, except from heading 8708; or 45% value added rule
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705.	CTH; or 45% value added rule

HS 2022 Code	Description of goods	Primary rules
8709	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.	CTH; or 45% value added rule
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	CTH; or 45% value added rule
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	<i>As specified for subheadings</i>
ex 871160	- Cycles, with pedal assistance, with an auxiliary electric motor	CTH, except from heading 8501, 8507 and 8714; or 45% value added rule
ex 8711	- Other	CTH; or 45% value added rule
8712	Bicycles and other cycles (including delivery tricycles), not motorised.	CTH, except from heading 8714 ; or 45% value added rule
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	CTH, except from heading 8714; or 45% value added rule
8714	Parts and accessories of vehicles of headings 8711 to 8713.	CTH; or 45% value added rule
8715	Baby carriages and parts thereof.	CTH; or 45% value added rule
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	CTH; or 45% value added rule

CHAPTER 88

Aircraft, spacecraft, and parts thereof

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	CTH, except from heading 8807; or 45% value added rule
8802	Other aircraft, except unmanned aircraft of heading 8806 (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	CTH, except from heading 8807; or 45% value added
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	CTH, or 45% value added rule
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	CTH, or 45% value added rule
8806	Unmanned aircraft.	CTH, except from heading 8807; or 45% value added
8807	Parts of goods of heading 8801, 8802 or 8806.	CTH

CHAPTER 89

Ships, boats and floating structures

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	CTH; or 45% value added rule
8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	CTH; or 45% value added rule
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	CTH; or 45% value added rule
8904	Tugs and pusher craft.	CTH; or 45% value added rule
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	CTH; or 45% value added rule
8906	Other vessels, including warships and lifeboats other than rowing boats.	CTH; or 45% value added rule
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	CTH; or 45% value added rule

8908	Vessels and other floating structures for breaking up.	The country of origin of the goods of this heading shall be the country of origin of the vessels and other floating structures prior to being classified in this heading
-------------	---	--