

Harmonized Tariff Schedule of the United States Basic Revision 10 (2021)

Annotated for Statistical Reporting Purposes

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

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Notes

1. This section does not cover articles of heading 9503 or 9508, or sleds, bobsleds, toboggans or 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 vulcanized 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, other than the radiators for the articles of this section; 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 signaling, safety or traffic control equipment for hovertrain transport systems as signaling, safety or traffic control equipment for railways.

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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

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Notes

1. This chapter does not cover:
 - (a) Railway or tramway sleepers (cross-ties) 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 signaling, safety or traffic control equipment of heading 8530.
2. Heading 8607 applies, inter alia, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tires, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, truck assemblies;
 - (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) signaling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Additional U.S. Note

1. Railway locomotives (provided for in headings 8601 and 8602) and railway freight cars (provided for in heading 8606) on which no duty is owed are not subject to the entry or release requirements for imported merchandise set forth in Sections 448 and 484 of the Tariff Act of 1930. The Secretary of the Treasury may by regulation establish appropriate reporting requirements, including the requirement that a bond be posted to ensure compliance.

Compiler's Note

The provisions of subchapter II of chapter 99 (Miscellaneous Tariff Bills or MTBs), the provisions of the Generalized System of Preferences (GSP) found in General Note 4 and most product exclusions from the additional tariffs on products of China in subchapter III of chapter 99 expired on December 31, 2020. However, no endnotes or footnotes relating to these provisions have been deleted as of the issue date of this edition.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
8601		Rail locomotives powered from an external source of electricity or by electric accumulators (batteries):				
8601.10.00	00	Powered from an external source of electricity.....	No.....	Free ^{1/}		35%
8601.20.00	00	Powered by electric accumulators (batteries).....	No.....	Free ^{2/}		35%
8602		Other rail locomotives; locomotive tenders:				
8602.10.00	00	Diesel-electric locomotives.....	No.....	Free ^{2/}		35%
8602.90.00	00	Other.....	No.....	Free ^{3/}		35%
8603		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604:				
8603.10.00	00	Powered from an external source of electricity.....	No.....	5% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	35%
8603.90.00	00	Other.....	No.....	5% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	35%
8604.00.00	00	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).....	No.....	2.9% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
8605.00.00	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).....	No.....	14% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
8606		Railway or tramway freight cars, not self-propelled:				
8606.10.00	00	Tank cars and the like.....	No.....	14% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
8606.30.00	00	Self-discharging cars, other than those of subheading 8606.10.....	No.....	14% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
		Other:				
8606.91.00	00	Covered and closed.....	No.....	14% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
8606.92.00	00	Open, with non-removable sides of a height exceeding 60 cm.....	No.....	14% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
8606.99.01		Other.....		14% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
	30	Flatcars having a flat floor or deck laid on the underframe, with no roof and with no raised sides or ends.....	No.			
	60	Other.....	No.			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
8607		Parts of railway or tramway locomotives or rolling stock: Truck assemblies, axles and wheels, and parts thereof:				
8607.11.00	00	Truck assemblies for self-propelled vehicles.....	No.....	Free ^{2/}		35%
8607.12.00	00	Other truck assemblies.....	No.....	3.6% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
8607.19		Other, including parts: Axles and parts thereof:				
8607.19.03	00	Axles.....	kg.....	0.4% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	3%
8607.19.06	00	Parts of axles.....	kg.....	0.4% ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	3%
8607.19.12	00	Wheels and parts thereof, and any of such wheels or parts imported with axles fitted in them: Wheels, whether or not fitted with axles.....	kg.....	Free ^{1/}		2.2¢/kg
8607.19.15	00	Parts of wheels.....	kg.....	Free ^{1/}		2.2¢/kg
8607.19.30		Parts of truck assemblies of vehicles of heading 8605 or 8606.....		3.6% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
	10	Bolsters ^{4/}	kg			
	20	Side frames ^{4/}	kg			
	90	Other.....	kg			
8607.19.90	00	Other.....	kg.....	2.6% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, JP, KR, MA, OM, P, PA, PE, S, SG)	35%
8607.21		Brakes and parts thereof: Air brakes and parts thereof:				
8607.21.10	00	For vehicles of heading 8605 or 8606 ^{5/}	kg.....	3.6% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
8607.21.50	00	Other.....	kg.....	3.9% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	35%
8607.29		Other:				
8607.29.10	00	For vehicles of heading 8605 or 8606.....	kg.....	3.6% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
8607.29.50	00	Other.....	kg.....	2.6% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	35%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
8607 (con.) 8607.30		Parts of railway or tramway locomotives or rolling stock: (con.) Hooks and other coupling devices, buffers, and parts thereof:				
8607.30.10	00	For vehicles of heading 8605 or 8606 ^{6/}	kg.....	3.6% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
8607.30.50	00	Other.....	kg.....	2.6% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	35%
8607.91.00	00	Other: Of locomotives.....	kg.....	Free ^{1/}		35%
8607.99 8607.99.10	00	Other: For vehicles of heading 8605 or 8606, except brake regulators.....	kg.....	2.8% ^{1/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
8607.99.50	00	Other.....	kg.....	3.1% ^{1/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, JP, KR, MA, OM, P, PA, PE, S, SG)	35%
8608.00.00	00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.....	kg.....	3.8% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
8609.00.00	00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.....	No.....	Free		25%

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Endnotes--page 86 - 6

1/ See 9903.88.01.

2/ See 9903.88.02.

3/ See 9903.88.03.

4/ See 9903.88.17.

5/ See 9903.88.06.

6/ See 9903.88.12, 9903.88.20 and 9903.88.61.