

## Chapter 87

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

#### Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.  
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

#### Explanatory remarks to Chapter 87

1. Items of subheading 8710 00 00 may be imported by the Ministry of Defence or by its authorization.
  2. In accordance with the Council of Ministers' resolution No H 33024 T/20087 dated 26 January 2006 (05.04.1384) the Commercial Benefit Tax on dual burning cars and pickups with engines based on gas consumption (O.E.M.) is 65% of the value.
  3. In accordance with the Council of Ministers' resolution No H34234T/68353 dated 30 January 2006 (10.11.1384) the ID on components, parts and equipment used for converting conventional fuel burning motor vehicles to C.N.G. burning ones is 4% of the value.
  4. The ID on all kinds of ambulances is 70% of the value.
- \* In accordance with resolution no. 212759/T 39190/K dated 17 March 2008, imported cars of a passenger capacity of more than 5 people and having a gas fuel engine shall be exempted from 50% of CBT, providing they are license plated as public carriage vehicle (taxi).

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
<b>8701</b>	<b>Tractors (other than tractors of heading 87.09).</b>			
8701 10 00	- Pedestrian controlled tractors	15	U	
8701 20 00	- Road tractors for semi-trailers	15	U	
8701 30	- Track-laying tractors			
8701 30 10	--- Agricultural tractors of a power exceeding 120 hp	4	U	
8701 30 90	--- Other	4	U	
8701 90	- Other			
8701 90 10	--- Agricultural tractors of a power exceeding 120 hp	4	U	
8701 90 90	--- Other	4	U	
<b>8702</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>			
8702 10 00	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	30	U	
8702 90 00	- Other	30	U	
<b>8703</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>			
8703 10 00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles - Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	90	U	
8703 21 00	-- Of a cylinder capacity not exceeding 1,000 cc	90	U	
8703 22 00	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	90	U	
8703 23 00	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc			
8703 24 00	-- Of a cylinder capacity exceeding 2,400 cc but not exceeding 3000 cc	90	U	
8703 25 00	--- Of a cylinder capacity exceeding 3000 cc - Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	90	U	
8703 31 00	-- Of a cylinder capacity not exceeding 1,500 cc	90	U	
8703 32 00	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	90		
8703 33 00	-- Of a cylinder capacity exceeding 2500 cc	90		
8703 90 00	- Other	90		
<b>8704</b>	<b>Motor vehicles for the transport of goods.</b>			
8704 10	- Dumpers designed for off-highway use			
8704 10 10	--- g.v.w. (motor vehicle weight + cargo weight) not exceeding 30 tons	30	U	
8704 10 90	--- Other - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	4	U	
8704 21 00	-- g.v.w. (motor vehicle weight + cargo weight) not exceeding 5 tons	90	U	
8704 22 00	-- g.v.w. (motor vehicle weight + cargo weight) exceeding 5 tons but not exceeding 20 tons	30	U	
8704 23 00	-- g.v.w. (motor vehicle weight + cargo weight) exceeding 20 tons - Other, with spark-ignition internal combustion piston engine:	30	U	
8704 31 00	-- g.v.w. not exceeding 5 tonnes	90		
8704 32 00	-- g.v.w. exceeding 5 tonnes	30	U	
8704 90 00	- Other	30	U	
<b>8705</b>	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example,</b>			

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	<b>breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>			
8705 10	- Crane lorries			
8705 10 10	--- Having two separate cabins (steering cabin and crane cabin) principally designed to fit each other	15	U	
8705 10 90	--- Other	20	U	
8705 20 00	- Mobile drilling derricks	20	U	
8705 30 00	- Fire fighting vehicles	20	U	
8705 40 00	- Concrete-mixer lorries	20	U	
8705 90	- Other		U	
8705 90 10	--- Lorries mounted with X-RAY equipment for the inspection of goods	20		
8705 90 90	--- Other	20		
<b>8706 00 00</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>			
8706 00 10	--- Chassis fitted with engine for motor cars, workcars and pick-ups	65	U	
8706 00 20	--- Chassis fitted with engine for buses	20	U	
8706 00 30	--- Chassis fitted with engine for minibuses	20	U	
8706 00 40	--- Chassis fitted with engine for trucks and vans	20	U	
8706 00 50	--- Chassis fitted with engine for road tractors	20	U	
8706 00 90	--- Other	20	U	
<b>8707</b>	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>			
8707 10	- For the vehicles of heading 87.03			
8707 10 10	--- Body for motor cars and workcars	25	U	
8707 10 90	--- Other	25	U	
8707 90	- Other			
8707 90 10	--- Body for pick-ups	25	U	
8707 90 20	--- Body for buses and minibuses	15	U	
8707 90 30	--- Body for trucks, vans and road tractors	15	U	
8707 90 90	--- Other	15	U	
<b>8708</b>	<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>			
8708 10	- Bumpers and parts thereof			
8708 10 10	--- For motor cars, workcars and pick-ups	25	Kg	
8708 10 90	--- Other	15	Kg	
	- Other parts and accessories of bodies (including cabs):			
8708 21 00	-- Safety seat belts	25	Kg	
8708 29	-- Other			
8708 29 10	--- For motor cars, workcars and pick-ups	25	Kg	
8708 29 90	--- Other	15	Kg	
8708 30	-Brakes and servo-brakes and parts thereof:			
	--- Mounted brake linings			
8708 30 11	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 30 19	---- Other	15	Kg	
	--- Other			
8708 30 21	---- For motor cars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 30 29	---- Other	4	Kg	

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
8708 40	- Gear boxes and parts thereof			
8708 40 10	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 40 90	---- Other	15	Kg	
8708 50	- Drive-axles with differential, whether or not provided with other transmission components and non-driving axles; equipped or not equipped			
	---- Driving axles with differential			
8708 50 11	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 50 19	---- Other	15	Kg	
	---- Non-driving axles			
8708 50 21	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 50 29	---- Other	15	Kg	
	---- Parts and components			
8708 50 31	---- For motor cars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 50 39	---- Other	4	Kg	
8708 70	- Road wheels and parts and accessories thereof			
	---- Road wheels			
8708 70 11	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 70 19	---- Other	15	Kg	
	---- Parts, component and accessories			
8708 70 21	---- For motor cars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 70 29	---- Other	4	Kg	
8708 80	- Suspension systems and parts thereof (including shock - absorbers)			
8708 80 10	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 80 90	---- Other	15	Kg	
	- Other parts and accessories:			
8708 91	-- Radiators and parts thereof			
8708 91 10	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 91 90	---- Other	15	Kg	
8708 92	-- Silencers (mufflers) and exhaust pipes; parts thereof			
8708 92 10	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 92 90	---- Other	15	Kg	
8708 93	- Clutches and parts thereof			
	---- Clutches			
8708 93 11	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 93 19	---- Other	15	Kg	
	---- Parts and components			
8708 93 21	---- For motor cars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 93 29	---- Other	4	Kg	
8708 94	-- Steering wheels, steering columns and steering boxes; parts thereof			
8708 94 10	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 94 90	---- Other	15	Kg	
	---- Other			
8708 95 00	-- Safety airbags with inflator system; parts thereof	4	U	
8708 99	-- Other			
	---- Gearbox parts			
8708 99 11	---- For motor cars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 99 19	---- Other	4	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
8708 99 21	---- Parts and components for drive-axles -----For motor cars, workcars, pick-ups, and agricultural tractors	15	Kg	
8708 99 29	----- Other	4	Kg	
8708 99 31	---- Parts for suspension shock-absorbers ----- For motor cars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 99 39	----- Other	4	Kg	
8708 99 41	---- Other			
8708 99 41	-----For motorcars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 99 49	----- Other	4	Kg	
<b>8709</b>	<b>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.</b>			
	- Vehicles:			
8709 11	-- Electrical	20	U	
8709 19	-- Other	20	U	
8709 90	- Parts	10	Kg	
<b>8710 00 00</b>	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	4	U	*
<b>8711</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>			
8711 10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc			
8711 10 10	---- Of two-stroke type	65	U	
8711 10 90	---- Other	65	U	
8711 20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc			
8711 20 10	---- Of two-stroke type	65	U	
8711 20 90	---- Other	65	U	
8711 30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc			
8711 30 10	---- Of two-stroke type	65	U	
8711 30 90	---- Other	65	U	
8711 40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc			
8711 40 10	---- Of tow-stroke type	65	U	
8711 40 90	---- Other	65	U	
8711 50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc			
8711 50 10	---- Of two-stroke type	65	U	
8711 50 90	---- Other	65	U	
8711 90 00	- Other	65	U	
<b>8712 00 00</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>	65	U	
<b>8713</b>	<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>			
8713 10	- Not mechanically propelled			

\* Please see the explanatory remarks to this Chapter.

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
8713 10 10	--- Wheel-chairs without any special features such as recliner stand-up position (having a jack), single-drive, designed to be operated with one hand	45	U	
8713 10 90	--- Other	45	U	
8713 90 00	- Other	20	U	
<b>8714</b>	<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>			
	- Of motorcycles (including mopeds):			
8714 11 00	-- Saddles	40	Kg	
8714 19	-- Other			
8714 19 10	--- Frames, exhaust, parcel rack, foot rest and side cover	65	Kg	
8714 19 20	--- Forks, holder fork whether or not combined with springs	65	Kg	
8714 19 30	--- Shock absorbers	30	Kg	
8714 19 40	--- wheel, rim and spoke (nipple)	40	Kg	
8714 19 50	--- Hub and chainwheel (rear or front)	30	Kg	
8714 19 60	--- Handle switches (right and left)	30	Kg	
8714 19 70	--- Brakes and parts thereof	30	Kg	
8714 19 80	--- Fuel tank	45	Kg	
8714 19 90	--- Other	40	Kg	
8714 20 00	- Of carriages for disabled persons	20	Kg	
	- Other:			
8714 91	-- Frames and forks, and parts thereof			
8714 91 10	--- Bicycle frames and forks	65	Kg	
8714 91 20	--- B.B. parts and head parts for bicycle	10	Kg	
8714 91 90	--- Other	40	Kg	
8714 92 00	-- Wheel rims and spokes	40	Kg	
8714 93 00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	10	Kg	
8714 94 00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	10	Kg	
8714 95 00	-- Saddles	45	Kg	
8714 96	-- Pedals and crank-gear, and parts thereof			
8714 96 10	--- Pedals and crank-gears for bicycle	40	Kg	
8714 96 20	--- Chainwheel and crank for bicycle	10	Kg	
8714 96 90	--- Other	40	Kg	
8714 99	-- Other			
8714 99 10	--- Gear system	10	Kg	
8714 99 90	--- Other	10	Kg	
<b>8715 00 00</b>	<b>Baby carriages and parts thereof.</b>	45	Kg	
<b>8716</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>			
8716 10 00	- Trailers and semi-trailers of the caravan type, for housing or camping	40	U	
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	40	U	
	- Other trailers and semi-trailers for the transport of goods:			
8716 31 00	-- Tanker trailers and tanker semi-trailers	40	U	
8716 39	-- Other			
8716 39 10	--- Refrigerated trailers	4	U	
8716 39 20	--- Bogey	4		
8716 39 90	--- Other	40	U	
8716 40 00	- Other trailers and semi-trailers	40	U	
8716 80 00	- Other vehicles	40	U	
8716 90 00	- Parts	10	Kg	

