

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 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 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 86.08 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 lectro-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.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG						
<b>86.01</b>		<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>																						
	8601.10	- Powered from an external source of electricity	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex						2.5%
	8601.20	- Powered by electric accumulators	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex						2.5%
<b>86.02</b>		<b>Other rail locomotives; locomotive tenders.</b>																						
	8602.10	- Diesel-electric locomotives	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex						2.5%
	8602.90	- Other	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex						2.5%

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG								
<b>86.03</b>		<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>																								
	8603.10	- Powered from an external source of electricity	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex							2.5%	
	8603.90	- Other	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%
<b>86.04</b>	8604.00	<b>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).</b>	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%
<b>86.05</b>	8605.00	<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>	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%
<b>86.06</b>		<b>Railway or tramway goods vans and wagons, not self-propelled.</b>																								
	8606.10	- Tank wagons and the like	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%
	8606.30	- Self-discharging vans and wagons, other than those of subheading 8606.10	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%
		- Other :																								
	8606.91	-- Covered and closed :																								
	8606.91.10	--- Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%
	8606.91.90	--- Other	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%
	8606.92	-- Open, with non-removable sides of a height exceeding 60 cm	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%
	8606.99	-- Other	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG							
<b>86.07</b>		<b>Parts of railway or tramway locomotives or rolling-stock.</b>																							
		- Bogies, bissel-bogies, axles and wheels, and parts thereof :																							
	8607.11	-- Driving bogies and bissel-bogies	kg						Free	Free		Free	Free	Free	Free	Free	18%	Ex						2.5%	
	8607.12	-- Other bogies and bissel-bogies	kg						Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%					2.5%	
	8607.19	-- Other, including parts	kg						Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%					2.5%	
		- Brakes and parts thereof :																							
	8607.21	-- Air brakes and parts thereof	kg						Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%					2.5%	
	8607.29	-- Other	kg						Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%					2.5%	
	8607.30	- Hooks and other coupling devices, buffers, and parts thereof	kg						Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%					2.5%	
		- Other :																							
	8607.91	-- Of locomotives	kg						Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%					2.5%	
	8607.99	-- Other	kg						Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%					2.5%	
<b>86.08</b>	8608.00	<b>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.</b>	kg						Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%					2.5%	
<b>86.09</b>	8609.00	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or modes of transport.</b>	u						Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%					2.5%	