

ITC(HS), 2017

Schedule 1 Import Policy

Chapter 87 Vehicles Other Than Railway Or Tramway Rolling-Stock, And Parts And Accessories Thereof.

Main Notes			
Sl.No.	Notes	Notification No.	Notification Date
1	This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.		
2	For the purpose 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, fertilizers or other goods. Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with tractor, and whether or not mounted on it.		
3	Motor chassis fitted with cabs fall in headings 8702 to 8704, and not in heading 8706.		
4	Heading 8712 includes all childrens bicycles. Other childrens cycles fall in heading 9503.		
Policy Conditions			
Sl.No.	Notes	Notification No.	Notification Date
1	A second hand or used vehicle (including all the vehicles other than Railway or Tramway) for the purposes of this Chapter shall mean a vehicle that:- (a) has been sold, leased or loaned prior to importation into India; or (b) has been registered for use in any country according to the laws of that country, prior to importation into India; (II). The import of second had or used vehicles shall be subject to the following conditions:- (a) The second hand or used vehicle shall not be older than three years from the date of manufacture; (b) The second hand or used vehicle shall: (i) have right hand steering, and controls (applicable on vehicles other than two and three wheelers); (ii) have a speedometer indicating the speed in Kilometres; and (iii) have photometry of the headlamps to suit keep left traffic. (c) In addition to the conditions specified in (a) and (b) above, the second hand or used vehicle shall conform to the provisions of the Motor Vehicle Act, 1988 and the rules made thereunder. (d) Whoever being an importer or dealer in motor vehicles who imports or offers to import a second hand or used vehicle into India shall, (i) at the time of importation, submit a certificate issued by a testing agency, which the Central Government may notify in this regard, that the second hand or used vehicle being imported into India has been tested immediately before shipment for export to India and the said vehicle conforms to all the		

	<p>regulations specified in the Motor Vehicles Act, 1988 of India and the rules made thereunder. (ii) At the time of importation, submit a certificate issued by a testing agency, which the Central Government may notify in this regard, that the second hand or used vehicle being imported into India has been tested immediately before shipment for export to India and the said vehicle conforms to the original homologation certificate issued at the time of manufacture. (iii) On arrival at the Indian port but before clearance for home consumption, submit the vehicle for testing by the Vehicle Research and Development Establishment, Ahmednagar of the Ministry of Defence of the Government of India or Automotive research Association of India, Pune or Central Farm Machinery Training and Testing Institute, Budni, Madhya Pradesh for tractors, and such other agencies as may be specified by the Central Government, for granting a certificate by that agency as to the compliance of the provisions of the Motor Vehicles Act, 1988 and any rules made thereunder. (iv) Import of these vehicles shall be allowed only through the customs port at Mumbai. (e) The second hand or used vehicles imported into India should have a minimum roadworthiness for a period of 5 years from the date of importation into India with assurance for providing service facilities within the country during the five year period. For this purpose, the importer shall, at the time of importation, submit a declaration indicating the period of roadworthiness in respect of every individual vehicle being imported, supported by a certificate issued by any of the testing agencies, which the Central Government may notify in this regard. (III) Cars manufactured prior to 1st January, 1950 are free for import by Actual Users. Policy Condition (I) and (II) above shall not be applicable for these cars. However, such of the cars that would be plying on public roads will continue to be subject to Central Motor Vehicles Act, 1988 and Rules, 1989.</p>		
2	<p>The import of customized Cars/Motorcycles and parts thereof required for the race events shall be subject to the following conditions:- (a) The conditions at Sl. Nos. 1 and 2 above shall not be applicable on import of customized Cars/Motorcycles and parts thereof. (b) At the time of Customs clearance, a Type Approval Certificate/ COP of an international accredited agency from the country of origin will not be required. (c) A certificate from Nodal Agency (to be nominated by Govt. of India) indicating the details of the vehicle shall be required at the time of Customs clearance. Import shall be permitted only through such Customs ports as per Policy Condition (1) (II) (d) (iv). (d) These vehicles will be used only for the purpose for which these are imported. Vehicles imported under this provision will not be registered CMV Act/ Rules; nor be alienated/ sold to any individual/ organization /institution etc. anywhere in India. These vehicles shall not ply on public roads and can only be used within the enclosed premises with requisite safety precautions and will not be engaged in any sort of commercial activities. (e) The importer shall be required to execute a Bond with Customs with adequate security/ surety to re-export the vehicle(s) within 30 days of the completion of the event or within such extended period as the appropriate officer may allow after being shown a reasonable cause.</p>		
3	<p>Policy condition 1 and 2 [except for 1(II) (d) (iv) and 2 (II) (d)] above shall not be applicable for import of automotive mining equipments, oil rigging equipments for operation in captive mines / oil rigging areas and vehicles for research and development purposes subject to the condition that the imported item is re-exported/ scrapped under certification from the concerned authorities, once its purpose is served. Above condition is applicable for both old / used and new equipments/ vehicles. Further these equipments/ vehicles shall not ply on public roads, except for mobilization and demobilization purposes.</p>		
4	<p>A new imported vehicle (including all the vehicles other than Railway or Tramway) for the purposes of this Chapter shall mean a vehicle that:- (a) has not been manufactured/assembled in India; and (b) has not been sold, leased or loaned prior to importation into India; or (c) has not been registered for use in any country according to the laws of that country, prior to importation into India. (II) The import of new vehicles shall be subject to the following conditions: a. The new vehicle shall- (i) have a speedometer indicating the speed in Kilometers per hour; (ii) have right hand steering, and</p>		

	<p>controls (applicable on vehicles other than two and three wheelers); (iii) have photometry of the headlamps to suit keep-left traffic; and (iv) be imported from the country of manufacture. The country of manufacture will also mean a Single Market like the European Union (EU). b. In addition to the conditions specified in (a) above, the new vehicle shall conform to the provisions of the Motor Vehicles Act, 1988 and the rules made thereunder, as applicable, on the date of import. c. Whoever being an importer or dealer in motor vehicles who imports or offers to import a new vehicle into India shall, (i) at the time of importation, have valid certificate of compliance as per the provisions of rule 126 of Central Motor Vehicle Rules(CMVR), 1989, for the vehicle model being imported, issued by any of the testing agencies, specified in the said rule; (ii) be responsible for all the provisions assigned to the manufacturer as per Rules 122 and 138 of CMVR, 1989 and for issuing Form 22, as per provisions of CMVR, 1989; and (iii) give an undertaking in writing that the proof of compliance to conformity of production as per rule 126A of CMVR shall be submitted within six months of the imports. In case of failure to do so, no further import of new vehicle of that model shall be allowed thereafter. d. The import of new vehicles shall be permitted only through the following Customs port at Nhava Sheva, Kolkata, Chennai and Chennai Airport, Cochin, ICD-Tughlakabad and Delhi Air Cargo, Mumbai Port and Mumbai Air Cargo Complex, Vishakhapatnam Port, ICD Talegaon Pune, ICD Faridabad, Ennore port, Kattupalli Port, APM Terminals, Pipavav Port and Krishnapatnam Port. In addition, import of new motorcycles is also permitted through LCS Benapole / Petrapole and LCS Agartala. e. The provisions of this notification will not apply to the imports of new vehicles- (i) for the purpose of certification as per para c(i) above; (ii) for the purpose of defence requirements; (iii) f. The above mentioned provisions will also not apply to the import of new vehicles for R and D purpose by vehicle manufacturers and auto component manufacturers. However, the vehicles imported by both these categories for R and D will not be registered under the CMVR Rules in the country and will not ply on Indian roads. The customs will make necessary endorsement at the time of clearance of these vehicles. g. In case the country of manufacture is a land locked country and the shipment takes place from another country, the vehicles would deemed to have been exported from the country of manufacture provided there are supporting documents to track the vehicles from the country of manufacture to the Port of Landing and from there, to the Port of Destination.</p>		
5	<p>The conditions at Sl. Nos. 1 and 2 above shall not be applicable on import of passenger cars/jeeps/multi utility vehicles etc. on payment of full Customs duty by the following categories of importers: (a) Individuals coming to India for permanent settlement after two years continuous stay abroad provided the car has been in the possession of the individual for a period of minimum one year abroad. (b) Resident Indians presented with a car as an award in any international event/match/competition; (c) Legal heirs/successors of deceased relatives residing abroad; (d) Physically handicapped persons; (e) Companies incorporated in India having foreign equity participation; (f) Branches/offices of foreign firms; (g) Charitable/Missionary/Religious institutions registered as per the law relating to the registration of the societies or trusts or otherwise approved by the Central or State Government, subject to the condition that the importer is an established institution and is functioning for the common benefit of the community, and subject further to production of necessary clearance under the Foreign Contribution (Regulation) Act, 1976. (h) Honorary Consuls of foreign countries on the recommendations of the Ministry of External Affairs, Government of India. (i) Journalists/Correspondents of foreign news agencies having accreditation certificate with the Press Information Bureau, Ministry of Information and Broadcasting, Govt. of India. However, these imports shall be subject to the condition that, the vehicle should have right hand steering and controls (applicable on vehicles other than two and three wheelers). (II) All the above categories shall be entitled to import only one vehicle except categories (e) and (f), which shall be entitled to import maximum of three vehicles. Persons in category (d) shall be entitled to import only specially designed vehicles suitable for use by handicapped. All such imports shall carry a NO SALE condition of two years which shall be endorsed by the Customs authorities on the passport/ registration documents at the time of import and by the Regional Transport Authorities when such vehicles are presented for registration in India. The DGFT may, however, permit relaxation of these conditions or</p>		

	imports by any other category not listed above in special circumstances. (III) All bonds/ bank guarantees executed by importers of cars/two wheelers etc. prior to 31.03.97, where the vehicle has not been transferred, shall be deemed to have been discharged with effect from 31.03.2000 (from the date of issuance of public notice no. 3(RE-2000)/97-02.		
6	The import of vehicles (as classified under this Chapter) by Foreign Diplomats and Other Privileged Persons in this category, who are exempt from payment of customs duty, shall be exempt from the conditions specified at Sl. No. 1 and 2 above. Such imported vehicles shall be disposed off in the manner specified in the Foreign Privileged Persons (Regulations of Customs Privileges) Rules, 1957, as amended from time to time.		
7	The import of vehicles namely, Digital Satellite News Gathering Vans (DSNG van)/ Outdoor Broadcasting Vans (OB Van), as classified in this Chapter, fitted with equipments for telecasting shall be exempted from the conditions specified at Sl. No. 1 and 2 above. However, these imports shall be subject to the condition that the vehicle should have right hand steering and controls (applicable on vehicles other than two and three wheelers).		
8	The import of vehicles namely, ATVs (All Terrain Vehicles) which are specifically designed for off-the-road sports, recreation and some farm usage and do not require registration under provisions of the CMVR, shall be exempted from the conditions mentioned at Sl. No. 1 and 2 above.		
9	Import of new vehicles having an FOB value of US \$ 40,000 or more and engine capacity of more than 3000cc for petrol run vehicle and more than 2500cc for diesel run vehicles by (a) Individuals, (b) Companies and firms or (c) OEMs (Original Equipment Manufacturers- who have manufacturing and service network in India) will be exempt from the conditions at Sl. No. 2(II)(a)(iv) and 2(II)(c) above. However, at the time of Customs clearance, a Type Approval Certificate / COP of an international accredited agency from the country of origin or an EC Type Approval Certificate / Certificate of COP, of an accredited agency from any member state of EU, including a notarized English translation thereof, shall be furnished. This Type Approval shall stipulate that the vehicle to be imported complies with all the ECE Regulations for the complete vehicle. The accredited agencies have been notified vide Policy Circular No. 12 (RE-2013)/2009-14 dated 15/01/2014		
10	Import of new and second hand vehicles (not older than three years from the date of manufacture) shall be exempt from the condition at Sl. No. 2(II) (c) above only for jobbing and subsequent re-export in terms of Customs Notification No. 32/97 CUS (N.T.) dated 01.04.1997.		
11	Import of new motorcycles with engine capacity of 800 cc or more, by all categories of importers, including: (a) Individuals; (b) Companies and firm; or (c) OEMs (Original Equipment Manufacturers- who have manufacturing and service network in India) will be exempt from the conditions at Sl. No. (2) (II) (c) above. However, at the time of Customs clearance, an EC Type Approval Certificate / Certificate of COP, of an accredited agency from any member state of EU, including a notarized English translation thereof, shall be furnished. This Type Approval shall stipulate that the vehicle to be imported meets the technical requirements of EU Directive 168/2013/EU of the European Parliament and Council. Such imported motorcycles shall meet the EURO IV emission norms as specified in the said regulation with test procedure as per Commission Delegated Regulation (EU) No.134/2014. The accredited agencies have been notified vide Policy Circular No. 12 (RE-2013)/2009-14 dated 15/01/2014 Also all imported motorcycles which meet the EURO III emission norms as defined in EU Directive 2003/77/EC will continue to be exempted from the conditions at Sl. No.(2) (II)		

	(c) above, until 31st March, 2017. However, at the time of Customs clearance, an EC Type Approval Certificate / Certificate of COP, of an accredited agency from any member state of EU, including notarized English translation thereof, shall be furnished. This Type Approval shall stipulate that the vehicle to be imported meets the technical requirements of all relevant separate directives, as last amended and as listed in EU Directive 2002/24/EC		
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Product Description and Import Policy						
HS Code		Description	Import Policy	Policy Condition	Notification No.	Notification Date
8701		Tractors (other than tractors of heading 87.09).				
87011000	-	Single axle tractors	Free			
870120	-	Road tractors for semi-trailers				
87012010	---	Of Engine capacity not exceeding 1800 cc	Free			
87012090	---	Other	Free			
870130	-	Track-laying tractors				
87013011	---	Garden tractors: ----Of engine capacity not exceeding 1800 cc	Free			
87013019	---	Garden tractors: ----Other	Free			
87013091	---	other ----Of engine capacity not exceeding 1800 cc	Free			
87013099	---	other ----Other	Free			
87019100	-	Other, of an engine power : -- Not exceeding 18 kW	Free			
87019200	-	Other, of an engine power : -- Exceeding 18 kW but not exceeding 37 kW	Free			
87019300	-	Other, of an engine power : -- Exceeding 37 kW but not exceeding 75 kW	Free			
87019400	-	Other, of an engine power : --	Free			

		Exceeding 75 kW but not exceeding 130 kW	
87019500	-	Other, of an engine power : -- Exceeding 130 kW	Free
8702		Motor vehicles for the transport of ten or more persons, including the driver.	
870210	-	With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	
87021011	---	Integrated monocoque vehicle, air-conditioned	Free
87021012	---	Integrated monocoque vehicle, non air-conditioned	Free
87021018	---	Other, air-conditioned	Free
87021019	---	Other, non air-conditioned	Free
87021021	---	other ----Integrated monocoque vehicle, air-conditioned	Free
87021022	---	other ----Integrated monocoque vehicle, non air-conditioned	Free
87021028	---	other ----Other, air-conditioned	Free
87021029	---	other ----Other, non air-conditioned	Free
870220	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	
87022011	---	Vehicles for transport of not more than 13 persons, including the driver: ---- Integrated monocoque vehicle, air-	Free

		conditioned	
87022012	---	Vehicles for transport of not more than 13 persons, including the driver: ---- Integrated monocoque vehicle, non air-conditioned	Free
87022018	---	Vehicles for transport of not more than 13 persons, including the driver: ---- Other, air-conditioned	Free
87022019	---	Vehicles for transport of not more than 13 persons, including the driver: ---- Other, non air-conditioned	Free
87022021	---	other ----Integrated monocoque vehicle, air-conditioned	Free
87022022	---	other ----Integrated monocoque vehicle, non air-conditioned	Free
87022028	---	other ----Other, air-conditioned	Free
87022029	---	other ----Other, non air-conditioned	Free
870230	-	With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	
87023011	---	Vehicles for transport of not more than 13 persons, including the driver: ---- Integrated monocoque vehicle, air-conditioned	Free
87023012	---	Vehicles for transport of not more than 13 persons, including the driver: ---- Integrated monocoque vehicle, non air-conditioned	Free
87023018	---	Vehicles for transport of not more than 13 persons, including the driver: ----	Free

		Other, air-conditioned	
87023019	---	Vehicles for transport of not more than 13 persons, including the driver: ---- Other, non air-conditioned	Free
87023021	---	other ----Integrated monocoque vehicle, air-conditioned	Free
87023022	---	other ----Integrated monocoque vehicle, non air-conditioned	Free
87023028	---	other ----Other, air-conditioned	Free
87023029	---	other ----Other, non air-conditioned	Free
870240	-	With only electric motor for propulsion	
87024011	---	Vehicles for transport of not more than 13 persons, including the driver: ---- Integrated monocoque vehicle, air-conditioned	Free
87024012	---	Vehicles for transport of not more than 13 persons, including the driver: ---- Integrated monocoque vehicle, non air-conditioned	Free
87024018	---	Vehicles for transport of not more than 13 persons, including the driver: ---- Other, air-conditioned	Free
87024019	---	Vehicles for transport of not more than 13 persons, including the driver: ---- Other, non air-conditioned	Free
87024021	---	Other: ----Integrated monocoque vehicle, air-conditioned	Free
87024022	---	Other: ----Integrated monocoque vehicle, non air-conditioned	Free

87024028	---	Other: ----Other, air-conditioned	Free
87024029	---	Other: ----Other, non air-conditioned	Free
870290	-	Other	
87029011	---	Vehicles for transport of not more than 13 persons, including the driver: ----Integrated monocoque vehicle, air-conditioned	Free
87029012	---	Vehicles for transport of not more than 13 persons, including the driver: ----Integrated monocoque vehicle, non air-conditioned	Free
87029018	---	Vehicles for transport of not more than 13 persons, including the driver: ----Other, air-conditioned	Free
87029019	---	Other, non air-conditioned other	Free
87029021	---	Other: ----Integrated monocoque vehicle, air-conditioned	Free
87029022	---	Other: ----Integrated monocoque vehicle, non air-conditioned	Free
87029028	---	Other: ----Other, air-conditioned	Free
87029029	---	Other: ----Other, non air-conditioned	Free
8703		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.	
870310	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	

87031010	---	Electrically operated	Free
87031090	---	Other	Free
870321	-	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine : -- Of a cylinder capacity not exceeding 1,000 cc	
87032110	---	Vehicles principally designed for the transport of more than seven persons, including the driver	Free
87032120	---	Three-wheeled vehicles	Free
87032191	---	Other: ----Motor cars	Free
87032192	---	Other: ----Specialised transport vehicles such as ambulances, prison vans and the like	Free
87032199	---	Other: ----Other	Free
870322	-	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine : -- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	
87032210	---	Vehicles principally designed for the transport of more than seven persons, including the driver	Free
87032220	---	Specialised transport vehicles such as ambulances, prison vans and the like	Free
87032230	---	Three-wheeled vehicles	Free
87032291	---	Other: ----Motor cars	Free
87032299	---	Other: ----Other	Free

870323	-	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine : -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	
87032310	---	Vehicles principally designed for the transport of more than seven persons, including the driver	Free
87032320	---	Three-wheeled vehicles	Free
87032391	---	Other: ----Motor cars	Free
87032392	---	Other: ----Specialized transport vehicles such as ambulances, prison vans and the like	Free
87032399	---	Other: ----Other	Free
870324	-	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine : -- Of a cylinder capacity exceeding 3,000 cc	
87032410	---	Vehicles principally designed for the transport of more than seven persons, including the driver	Free
87032420	---	Three-wheeled vehicles	Free
87032491	---	Other: ----Motor cars	Free
87032492	---	Other: ----Specialised transport vehicles such as ambulances, prison vans and the like	Free
87032499	---	Other: ----Other	Free
870331	-	Other vehicles, with only compression-ignition internal combustion piston	

		engine (diesel or semi-diesel) : -- Of a cylinder capacity not exceeding 1,500 cc	
87033110	---	Other: ----Vehicles principally designed for the transport of more than seven persons, including the driver	Free
87033191	---	Other: ----Motor cars	Free
87033192	---	Other: ----Specialised transport vehicles such as ambulances, prison vans and the like	Free
87033199	---	Other	Free
870332	-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) : -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	
87033210	---	Vehicles principally designed for the transport of more than seven persons, including the driver	Free
87033291	---	Motor cars	Free
87033292	---	Specialised transport vehicles such as ambulances, prison vans and the like	Free
87033299	---	Other	Free
870333	-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) : -- Of a cylinder capacity exceeding 2,500 cc	
87033310	---	Vehicles principally designed for the transport of more than seven persons, including the driver	Free

87033320	---	Three-wheeled vehicles other	Free
87033391	---	Other: ----Motor cars	Free
87033392	---	Other: ----Specialised transport vehicles such as ambulances, prison vans and the like	Free
87033399	---	Other: ----Other	Free
870340	-	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	
87034010	---	Vehicles principally designed for transport of more than seven persons, including driver	Free
87034020	---	Specialised transport vehicles such as ambulances, prison vans and the like	Free
87034030	---	Motor cars	Free
87034040	---	Three-wheeled vehicles	Free
87034090	---	Other	Free
870350	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	
87035010	---	Vehicles principally designed for transport of more than seven persons, including driver	Free

87035020	---	Specialised transport vehicles such as ambulances, prison vans and the like	Free
87035030	---	Motor cars	Free
87035040	---	Three-wheeled vehicles	Free
87035090	---	Other	Free
870360	-	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	
87036010	---	Vehicles principally designed for transport of more than seven persons, including driver	Free
87036020	---	Specialised transport vehicles such as ambulances, prison vans and the like	Free
87036030	---	Motor cars	Free
87036040	---	Three-wheeled vehicles	Free
87036090	---	Other	Free
870370	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	
87037010	---	Vehicles principally designed for transport of more than seven persons, including driver	Free
87037020	---	Specialised transport vehicles such as	Free

		ambulances, prison vans and the like	
87037030	---	Motor cars	Free
87037040	---	Three-wheeled vehicles	Free
87037090	---	Other	Free
870380	-	Other vehicles, with only electric motor for propulsion	
87038010	---	Vehicles principally designed for transport of more than seven persons, including driver	Free
87038020	---	Specialised transport vehicles such as ambulances, prison vans and the like	Free
87038030	---	Motor cars	Free
87038040	---	Three-wheeled vehicles	Free
87038090	---	Other	Free
87039000	-	Other	Free
8704		Motor vehicles for the transport of goods.	
870410	-	Dumpers designed for off-highway use	
87041010	---	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes	Free
87041090	---	Other	Free
870421	-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) : -- g.v.w. not exceeding 5 tonnes	

87042110	---	Refrigerated	Free
87042120	---	Three-wheeled motor vehicles	Free
87042190	---	Other	Free
870422	-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) : -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	
87042211	---	Lorries and trucks: ----Refrigerated	Free
87042219	---	Lorries and trucks: ----Other	Free
87042290	---	Lorries and trucks: ----Other	Free
870423	-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) : -- g.v.w. exceeding 20 tonnes	
87042311	---	Lorries and trucks: ----Refrigerated	Free
87042319	---	Lorries and trucks: ----Other	Free
87042390	---	Lorries and trucks: ----Other	Free
870431	-	Other, with spark-ignition internal combustion piston engine : -- g.v.w. not exceeding 5 tonnes	
87043110	---	Refrigerated	Free
87043120	---	Three-wheeled motor vehicles	Free
87043190	---	Other	Free
870432	-	Other, with spark-ignition internal combustion piston engine : -- g.v.w. exceeding 5 tonnes	

87043211	---	Lorries and trucks: ----Refrigerated	Free
87043219	---	Lorries and trucks: ----Other	Free
87043290	---	Lorries and trucks: ----Other	Free
870490	-	Other	
87049011	---	Lorries and trucks: ----Refrigerated	Free
87049012	---	Lorries and trucks: ----Electrically operated	Free
87049019	---	Lorries and trucks: ----Other	Free
87049090	---	Lorries and trucks: ----Other	Free
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, concretemixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
87051000	-	Crane Lorries	Free
87052000	-	Mobile drilling derricks	Free
87053000	-	Fire fighting vehicles	Free
87054000	-	Concrete-mixer lorries	Free
87059000	-	Other	Free
8706		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	
87060011	---	For the tractors of heading 8701: ----Of	Free

engine capacity not exceeding 1800 cc			
87060019	---	For the tractors of heading 8701: ---- Other	Free
87060021	---	for the vehicles of heading 8702: ----For transport of not more than thirteen persons, including the driver	Free
87060029	---	for the vehicles of heading 8702: ---- Other	Free
87060031	---	for the vehicles of heading 8703: ----For three-wheeled vehicles	Free
87060039	---	for the vehicles of heading 8703: ---- Other	Free
87060041	---	for the vehicles of heading 8704: ----For three-wheeled motor vehicle	Free
87060042	---	for the vehicles of heading 8704: ----For vehicles, other than petrol driven	Free
87060043	---	for the vehicles of heading 8704: ----For dumpers covered in the heading 8704	Free
87060049	---	for the vehicles of heading 8704: ---- Other	Free
87060050	---	For the motor vehicles of heading 8705	Free
8707		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
87071000	-	For the vehicles of heading 87.03	Free
87079000	-	Other	Free
8708		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	

870810	-	Bumpers and parts thereof	
87081010	---	For tractors	Free
87081090	---	Other	Free
87082100	-	Other parts and accessories of bodies (including cabs): ----Safety seat belts	Free
87082900	-	Other parts and accessories of bodies (including cabs): ----Other	Free
87083000	-	Brakes and servo-brakes; parts thereof	Free
87084000	-	Gear boxes and parts thereof	Free
87085000	-	Drive-axles with differential, whether or not provided with other transmission components, non-driving axles; parts thereof	Free
87087000	-	Road wheels and parts and accessories thereof	Free
87088000	-	Suspension systems and parts thereof (including shock-absorbers)	Free
87089100	-	Other parts and accessories : -- Radiators and parts thereof	Free
87089200	-	Other parts and accessories : -- Silencers (mufflers) and exhaust pipes; parts thereof thereof	Free
87089300	-	Other parts and accessories : -- Clutches and parts thereof	Free
87089400	-	Other parts and accessories : -- Steering wheels, steering columns and steering boxes; parts	Free

87089500	-	Other parts and accessories : -- Safety airbags with inflater system; parts thereof	Free
87089900	-	Other parts and accessories : -- Other	Free
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.	
87091100	-	Vehicles : -- Electrical	Free
87091900	-	Vehicles : -- Other	Free
870920	-	Parts	
87099000	---	Parts	Free
87100000		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	Restricted
871090	-	Other	
8711		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
87110000	---	Vintage Motorcycles, parts and components thereof manufactured prior to 1.1.1940	
871110	-	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	

87111010	---	Mopeds	Free
87111020	---	Motorised cycles	Free
87111090	---	Other	Free
871120	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	
87112011	---	Scooters: ----Of cylinder capacity not exceeding 75 cc	Free
87112019	---	Scooters: ----Other	Free
87112021	---	Motor cycles: ----Of cylinder capacity not exceeding 75 cc	Free
87112029	---	Motor cycles: ----Other	Free
87112031	---	Mopeds: ----Of cylinder capacity not exceeding 75 cc	Free
87112039	---	Mopeds: ----Other	Free
87112091	---	Other: ----Of cylinder capacity not exceeding 75 cc	Free
87112099	---	Other: ----Other	Free
871130	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	
87113010	---	Scooters	Free
87113020	---	Motor-cycles	Free
87113090	---	Other	Free

871140	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	
87114010	---	Motor-cycles	Free
87114090	---	Other	Free
87115000	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Free
871160	-	With electric motor for propulsion	
87116010	---	Motor cycles	Free
87116020	---	Scooters	Free
87116030	---	Mopeds	Free
87116090	---	Others	Free
871190	-	Other	
87119010	---	Side-cars	Free
87119090	---	Other	Free
8712		Bicycles and other cycles (including delivery tricycles), not motorised.	
87120010	---	Bicycles	Free
87120090	---	Other	Free
8713		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	

871310	-	Not mechanically propelled	
87131010	---	Wheel chairs for invalid	Free
87131090	---	Other	Free
87139010	---	Wheel chairs for invalid	Free
87139090	---	Other	Free
8714		Parts and accessories of vehicles of headings 87.11 to 87.13.	
871410	-	Of motorcycles (including mopeds)	
87141010	---	Saddles	Free
87141090	---	Other	Free
871420	-	Of carriages for disabled persons	
87142010	---	Mechanically propelled	Free
87142020	---	Non-mechanically propelled	Free
87142090	---	Other	Free
87149100	-	Other : -- Frames and forks, and parts thereof	Free
871492	-	Other : -- Wheel rims and spokes	
87149210	---	Bicycle rims	Free
87149220	---	Bicycle spokes	Free
87149290	---	Other	Free
871493	-	Other : -- Hubs, other than coaster braking hubs and hub brakes, and free-	

		wheel sprocket-wheels	
87149310	---	Bicycle hubs	Free
87149320	---	Bicycle free-wheels	Free
87149390	---	Other	Free
87149400	-	Other : -- Brakes, including coaster braking hubs and hub brakes, and parts thereof	Free
871495	-	Other : -- Saddles	
87149510	---	Bicycle saddles	Free
87149590	---	Other	Free
87149600	-	Other : -- Pedals and crank-gear, and parts thereof	Free
871499	-	Other : -- Other	
87149910	---	Bicycle chains	Free
87149920	---	Bicycle wheels	Free
87149990	---	Other	Free
8715		Baby carriages and parts thereof.	
87150010	---	Baby carriages	Free
87150020	---	Parts	Free
8716		Trailers and semi-trailers; other vehicles, not mechanically	
87161000	-	Trailers and semi-trailers of the caravan type, for housing or camping	Free

87162000	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	Free
87163100	-	Other trailers and semi-trailers for the transport of goods : -- Tanker trailers and tanker semi-trailers	Free
87163900	-	Other trailers and semi-trailers for the transport of goods : -- Other	Free
87164000	-	Other trailers and semi-trailers	Free
871680	-	Other vehicles	
87168010	---	Hand propelled vehicles (e.g. hand carts, rickshaws and the like)	Free
87168020	---	Animal drawn vehicles	Free
87168090	---	Other	Free
871690	-	Parts	
87169010	---	Parts and accessories of trailers	Free
87169090	---	Other	Free