

SECTION XVII
VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED
TRANSPORT EQUIPMENT

ANNO-
TION

NOTES:

1. This Section does not cover articles of heading No. 95.01, 95.03 or 95.08, or bobsleighs, toboggans and the like of heading No. 95.06. **A/S.0001**

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/S.0001**
 - (a). Joints, washers and the like of any material (classified according to their constituent material or in heading No. 84.84) and other articles of vulcanised rubber (excluding hard rubber) (heading No. 40.16); **A/S.0001**
 - (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 No. 83.06;
 - (e). Machines and apparatus of headings Nos. 84.01 to 84.79, and parts thereof; articles of heading No. 84.81 or 84.82 and, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;
 - (f). Electrical machinery and equipment (Chapter 85);
 - (g). Articles of Chapter 90;
 - (h). Articles of Chapter 91;
 - (ij). Arms (Chapter 93);
 - (k). Lamps and lighting fittings of heading No. 94.05;
 - (l). Brushes of a kind used as parts of vehicles (heading No. 96.03).

1. 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

2. For the purposes of this Section: **A/S.0001**
 - (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.

Hover train track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hover train transport systems as signalling, safety or traffic control equipment for railways.