

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, 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 the 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 children's bicycles. Other children's cycles fall in heading 9503.

Subheading Note

1. Subheading 8708.22 covers:
 - a) front windscreens (windshields), rear windows and other windows, framed; and
 - b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 8701 to 8705.

Swiss note

1. For the purposes of classification in headings Nos 8702 to 8704 and 8706, the weight of a motor vehicle or chassis shall be taken to be the weight in running order. Motor vehicles of the abovementioned headings, stripped of certain parts necessary for their normal operation, shall be classified as if they were not stripped.