

87.06

87.06 - Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.

This heading covers the chassis-frames or the combined chassis-body framework (unibody or monocoque construction), for the motor vehicles of headings 87.01 to 87.05, fitted with their engines and with their transmission and steering gear and axles (with or without wheels). That is to say, goods of this heading are motor vehicles without bodies.

The chassis classified in this heading may, however, be fitted with bonnets (hoods), windscreens (windshields), mudguards, running-boards and dashboards (whether or not equipped with instruments). Chassis also remain classified here whether or not fitted with tyres, carburettors or batteries or other electrical equipment. However, if the article is a complete or substantially complete tractor or other vehicle it is **not covered** by this heading.

The heading also **excludes** :

- (a) Chassis fitted with engines and cabs, whether or not the cab is complete (e.g., without seat) (**headings 87.02 to 87.04**) (see Note 3 to this Chapter).
- (b) Chassis not fitted with engines, whether or not equipped with various mechanical parts (**heading 87.08**).