

87.10 - Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.

This heading covers tanks and other armoured fighting "Vehicles, motorised, whether or not fitted with weapons, and" parts of such vehicles.

Tanks are armoured fighting vehicles mounted on tracks, and armed with various weapons (guns, machine-guns, flame-throwers, etc.) usually housed in a traversing turret. They are sometimes fitted with a special gyroscopic stabilisation gear to keep the sights on the target, irrespective of the movement of the vehicle. They may also be equipped with anti-mining devices, such as a "flail" (a rotating drum which is carried on arms in front of the tank and to which are attached chains with ball ends) or a number of heavy rollers attached to the front of the tanks.

The heading also includes amphibious tanks.

Armoured cars are faster and lighter than tanks and cannot carry such heavy armour or mount such large guns. Sometimes they are only partly armoured. They are mainly used for police duties, reconnaissance or for transport in fighting areas. Some armoured cars are track-laying, but the majority are of the road-wheel type. They may be amphibious (e.g., track-laying armoured landing vehicles).

This heading also covers :

- (A) Tanks equipped with a crane for the recovery of fighting vehicles.
- (B) Armoured supply vehicles, generally of the track-laying type, whether or not they are designed to be armed; these are used for the transport of petrol, ammunition, etc., in fighting areas.
- (C) Small remote-controlled "tanks" which carry ammunition to advanced fighting vehicles or artillery units.
- (D) Armoured vehicles permanently fitted with special demolition equipment.
- (E) Armoured personnel carriers.

The heading **excludes** cars and lorries of the conventional type, lightly armoured or equipped with subsidiary removable armour (**headings 87.02 to 87.05** as appropriate).

Self-propelled artillery weapons fall in **heading 93.01**; they are characterised by the fact that they are designed to fire when stationary, the weapon itself having a limited traverse.

PARTS

The heading also covers parts of the above-mentioned vehicles **provided** the parts fulfil **both** the following conditions :

- (i) They must be identifiable as being suitable for use solely or principally with such vehicles;
- and (ii) They must not be excluded by the provisions of the Notes to Section XVII (see the corresponding General Explanatory Note).

87.10

Parts of this heading include :

- (1) Bodies of armoured vehicles and parts thereof (turrets, armoured doors and bonnets, etc.).
- (2) Tracks, specially constructed for use with tanks.
- (3) Special road-wheels for armoured cars.
- (4) Propulsion wheels for tank tracks.
- (5) Armour plates, worked to such an extent that they are identifiable as parts of the vehicles of this heading.
- (6) Clutch cables, brake cables, accelerator cables and similar cables, consisting of a flexible outer casing and a moveable inner cable. They are presented cut to length and equipped with end fittings.