87.08 - Parts and accessories of the motor vehicles of headings 87.01 to 87.05.

- 8708.10 Bumpers and parts thereof
 - Other parts and accessories of bodies (including cabs):
- 8708.21 -- Safety seat belts
- 8708.22 -- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter
- 8708.29 -- Other
- 8708.30 Brakes and servo-brakes; parts thereof
- 8708.40 Gear boxes and parts thereof
- 8708.50 Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof
- 8708.70 Road wheels and parts and accessories thereof
- 8708.80 Suspension systems and parts thereof (including shock-absorbers)
 - Other parts and accessories:
- 8708.91 -- Radiators and parts thereof
- 8708.92 -- Silencers (mufflers) and exhaust pipes; parts thereof
- 8708.93 -- Clutches and parts thereof
- 8708.94 -- Steering wheels, steering columns and steering boxes; parts thereof
- 8708.95 -- Safety airbags with inflater system; parts thereof
- 8708.99 -- Other

This heading covers parts and accessories of the motor vehicles of headings 87.01 to 87.05, **provided** the parts and accessories fulfil **both** the following conditions:

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

Parts and accessories of this heading include:

(A) Assembled motor vehicle chassis-frames (whether or not fitted with wheels **but without engines**) and parts thereof (side-members, braces, cross-members; suspension mountings; supports and brackets for the coachwork, engine, running-boards, battery or fuel tanks, etc.).

- (B) Parts of bodies and associated accessories, for example, floor boards, sides, front or rear panels, luggage compartments, etc.; doors and parts thereof; bonnets (hoods); framed windows, windows equipped with heating resistors and electrical connectors, window frames; running-boards; wings (fenders), mudguards; dashboards; radiator cowlings; number-plate brackets; bumpers and over-riders; steering column brackets; exterior luggage racks; visors; non-electric heating and defrosting appliances which use the heat produced by the engine of the vehicle; safety seat belts designed to be permanently fixed into motor vehicles for the protection of persons; floor mats (other than of textile material or unhardened vulcanised rubber), etc. Assemblies (including unit construction chassis-bodies) not yet having the character of incomplete bodies, e.g., not yet fitted with doors, wings (fenders), bonnets (hoods) and rear compartment covers, etc., are classified in this heading and not in heading 87.07.
- (C) Clutches (cone, plate, hydraulic, automatic, etc., but **not** the electro-magnetic clutches of **heading 85.05**), clutch casings, plates and levers, and mounted linings.
- (D) Gear boxes (transmissions) of all types (mechanical, overdrive, preselector, electro-mechanical, automatic, etc.); torque converters; gear box (transmission) casings; shafts (other than internal parts of engines or motors); gear pinions; direct-drive dog-clutches and selector rods, etc.
- (E) Drive-axles, with differential; non-driving axles (front or rear); casings for differentials; sun and planet gear pinions; hubs, stub-axles (axle journals), stub-axle brackets.
- (F) Other transmission parts and components (for example, propeller shafts, half-shafts; gears, gearing; plain shaft bearings; reduction gear assemblies; universal joints). But the heading excludes internal parts of engines, such as connecting-rods, push-rods and valvelifters of heading 84.09 and crank shafts, cam shafts and flywheels of heading 84.83.
- (G) Steering gear parts (for example, steering column tubes, steering track rods and levers, steering knuckle tie rods; casings; racks and pinions; servo-steering mechanisms).
- (H) Brakes (shoe, segment, disc, etc.) and parts thereof (plates, drums, cylinders, mounted linings, oil reservoirs for hydraulic brakes, etc.); servo-brakes and parts thereof.
- (IJ) Suspension shock-absorbers (friction, hydraulic, etc.) and other suspension parts (other than springs), torsion bars.
- (K) Road wheels (pressed steel, wire-spoked, etc.), whether or not fitted with tyres; tracks and sets of wheels for tracked vehicles; rims, discs, hub-caps and spokes.
- (L) Control equipment, for example, steering wheels, steering columns and steering boxes, steering wheel axles; gear-change and hand-brake levers; accelerator, brake and clutch pedals; connecting-rods for brakes, clutches.
- (M) Radiators, silencers (mufflers) and exhaust pipes, fuel tanks, etc.
- (N) Clutch cables, brakes 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.

(O) Safety airbags of all types with inflater system (e.g., driver-side airbags, passenger-side airbags, airbags to be installed in door panels for side-impact protection or airbags to be installed in the ceiling of the vehicle for extra protection for the head) and parts thereof. The inflater systems include the igniter and propellant in a container that directs the expansion of gas into the airbag. The heading excludes remote sensors or electronic controllers, as they are not considered to be parts of the inflater system.

The heading does not cover hydraulic or pneumatic cylinders of heading 84.12.