

## Chapter 88

### Aircraft, spacecraft, and parts thereof

#### Subheading Note.

1.- For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment

| HS Hdg       | HS Code    | Description                                                                                                                                                    | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |    |      |      |    |      | Gen<br>Duty | VAT  | PAL | NBT | Cess | Excise(<br>S.P.L) | SC<br>L |  |
|--------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------------|-------------------|----|----|----|----|------|------|----|------|-------------|------|-----|-----|------|-------------------|---------|--|
|              |            |                                                                                                                                                                |      |              | AP                | AD | BN | GT | IN | PK   | SA   | SF | SD   |             |      |     |     |      |                   |         |  |
| <b>88.01</b> | 8801.00.00 | <b>Balloons and dirigibles;<br/>gliders, hang gliders and<br/>other non-powered aircraft.</b>                                                                  | u    | L            |                   |    |    |    |    | Free | Free |    | Free | Free        | Free | Ex  | Ex  | 2%   |                   |         |  |
| <b>88.02</b> |            | <b>Other aircraft (for example,<br/>helicopters, aeroplanes);<br/>spacecraft (including<br/>satellites) and suborbital and<br/>spacecraft launch vehicles.</b> |      |              |                   |    |    |    |    |      |      |    |      |             |      |     |     |      |                   |         |  |
|              |            | - Helicopters :                                                                                                                                                |      |              |                   |    |    |    |    |      |      |    |      |             |      |     |     |      |                   |         |  |
|              | 8802.11.00 | -- Of an unladen weight not<br>exceeding 2,000 kg                                                                                                              | u    | L            |                   |    |    |    |    | Free | Free |    | Free | Free        | Free | Ex  | Ex  | Ex   |                   |         |  |
|              | 8802.12.00 | -- Of an unladen weight exceeding<br>2,000 kg                                                                                                                  | u    | L            |                   |    |    |    |    | Free | Free |    | Free | Free        | Free | Ex  | Ex  | Ex   |                   |         |  |
|              | 8802.20.00 | - Aeroplanes and other aircraft, of<br>an unladen weight not exceeding<br>2,000 kg                                                                             | u    | L            |                   |    |    |    |    | Free | Free |    | Free | Free        | Free | Ex  | Ex  | Ex   |                   |         |  |
|              | 8802.30.00 | - Aeroplanes and other aircraft, of<br>an unladen weight exceeding<br>2,000 kg but not exceeding<br>15,000 kg                                                  | u    | L            | Free              |    |    |    |    | Free | Free |    | Free | Free        | Free | Ex  | Ex  | Ex   |                   |         |  |

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|--------------|------------|---------------------------------------------------------------------------------------------------------------------------|------|----------|-------------------|----|----|----|------|------|----|------|------|----------|-----|------|-----|------|---------------|------|
|              |            |                                                                                                                           |      |          | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD   |          |     |      |     |      |               |      |
|              | 8802.40.00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 15.000 kg                                                 | u    | L        |                   |    |    |    | Free | Free |    | Free | Free | Free     | Ex  | Ex   | Ex  |      |               |      |
|              | 8802.60.00 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles                                         | u    | L        |                   |    |    |    | Free | Free |    | Free | Free | Free     | 15% | Ex   | 2%  |      |               |      |
| <b>88.03</b> |            | <b>Parts of goods of heading 88.01 or 88.02.</b>                                                                          |      |          |                   |    |    |    |      |      |    |      |      |          |     |      |     |      |               |      |
|              | 8803.10.00 | - Propellers and rotors and parts thereof                                                                                 | kg   | L        |                   |    |    |    | Free | Free |    | Free | Free | Free     | 15% | 7.5% | 2%  |      |               |      |
|              | 8803.20.00 | - Under-carriages and parts thereof                                                                                       | kg   | L        |                   |    |    |    | Free | Free |    | Free | Free | Free     | 15% | Ex   | 2%  |      |               |      |
|              | 8803.30.00 | - Other parts of aeroplanes or helicopters                                                                                | kg   | L        | Free              |    |    |    | Free | Free |    | Free | Free | Free     | Ex  | Ex   | 2%  |      |               |      |
|              | 8803.90.00 | - Other                                                                                                                   | kg   | L        |                   |    |    |    | Free | Free |    | Free | Free | Free     | 15% | Ex   | 2%  |      |               |      |
| <b>88.04</b> | 8804.00.00 | <b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b> |      |          |                   |    |    |    |      |      |    |      |      |          |     |      |     |      |               |      |
|              |            | --- Parachutes :                                                                                                          |      |          |                   |    |    |    |      |      |    |      |      |          |     |      |     |      |               |      |
|              | 8804.00.11 | ---- Paragliders                                                                                                          | kg   | L        |                   |    |    |    | Free | Free |    | Free | Free | Free     | 15% | Ex   | 2%  |      |               |      |
|              | 8804.00.19 | ---- Other                                                                                                                | kg   | L        |                   |    |    |    | Free | Free |    | Free | Free | Free     | 15% | Ex   | 2%  |      |               |      |
|              | 8804.00.90 | --- Other                                                                                                                 | kg   | L        |                   |    |    |    | Free | Free |    | Free | Free | Free     | 15% | Ex   | 2%  |      |               |      |
| <b>88.05</b> |            | <b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>   |      |          |                   |    |    |    |      |      |    |      |      |          |     |      |     |      |               |      |

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|--------|------------|----|--------------------------------------------------------------------------------------------|------|--------------|-------------------|----|----|----|------|------|----|------|-------------|------|-----|-----|------|-------------------|---------|----|
|        |            |    |                                                                                            |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF   |             |      |     |     |      |                   |         | SD |
|        | 8805.10.00 | -  | Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof | kg   | L            |                   |    |    |    | Free | Free |    | Free | Free        | Free | 15% | Ex  | 2%   |                   |         |    |
|        |            | -  | Ground flying trainers and parts thereof :                                                 |      |              |                   |    |    |    |      |      |    |      |             |      |     |     |      |                   |         |    |
|        | 8805.21.00 | -- | Air combat simulators and parts thereof                                                    | kg   | L            |                   |    |    |    | Free | Free |    | Free | Free        | Free | Ex  | Ex  | 2%   |                   |         |    |
|        | 8805.29.00 | -- | Other                                                                                      | kg   | L            |                   |    |    |    | Free | Free |    | Free | Free        | Free | Ex  | Ex  | 2%   |                   |         |    |
|        |            |    |                                                                                            |      |              |                   |    |    |    |      |      |    |      |             |      |     |     |      |                   |         |    |