

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

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	L					Free	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	Free	15%	Ex	2%			
88.03		Parts of goods of heading 88.01 or 88.02.																			
	8803.10.00	- Propellers and rotors and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	15%	7.5%	2%			
	8803.20.00	- Under-carriages and parts thereof	kg	L					Free	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	Free	Ex	Ex	2%			
	8803.90.00	- Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex	2%			
88.04	8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.																			
		--- Parachutes :																			
	8804.00.11	---- Paragliders	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex	2%			
	8804.00.19	---- Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex	2%			
	8804.00.90	--- Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex	2%			
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise(S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD								SG
	8805.10.00	-	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	L					Free	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	Free	Ex	Ex	2%			
	8805.29.00	--	Other	kg	L					Free	Free		Free	Free	Free	Free	Ex	Ex	2%			