

## 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	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
<b>88.01</b>	8801.00	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>	L	u					Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>88.02</b>		<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>																		
		- Helicopters :																		
	8802.11	-- Of an unladen weight not exceeding 2,000 kg	L	u					Free	Free		Free	Free	Free	Ex	Ex	Ex			
	8802.12	-- Of an unladen weight exceeding 2,000 kg	L	u					Free	Free		Free	Free	Free	Ex	Ex	Ex			
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	L	u					Free	Free		Free	Free	Free	Ex	Ex	Ex			
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	L	u	Free				Free	Free		Free	Free	Free	Ex	Ex	Ex			
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	L	u					Free	Free		Free	Free	Free	Ex	Ex	Ex			
	8802.60	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	L	u					Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>88.03</b>		<b>Parts of goods of heading 88.01 or 88.02.</b>																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8803.10	- Propellers and rotors and parts thereof	L	kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8803.20	- Under-carriages and parts thereof	L	kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8803.30	- Other parts of aeroplanes or helicopters	L	kg	Free				Free	Free		Free	Free	Free	Ex	Ex	2%			
	8803.90	- Other	L	kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>88.04</b>	8804.00	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>	L	kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>88.05</b>		<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>																		
	8805.10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	L	kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Ground flying trainers and parts thereof :																		
	8805.21	-- Air combat simulators and parts thereof	L	kg					Free	Free		Free	Free	Free	Ex	Ex	2%			
	8805.29	-- Other	L	kg					Free	Free		Free	Free	Free	Ex	Ex	2%			