

## 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	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			
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	8%	Ex			
	8802.12.00	--	Of an unladen weight exceeding 2,000 kg	u	L					Free	Free		Free	Free	Free	Free	8%	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	8%	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	8%	Ex			
	8802.40.00	-	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	L					Free	Free		Free	Free	Free	Free	8%	Ex			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise( S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8802.60.00	-	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	L					Free	Free		Free	Free	Free	Free	8%	Ex			
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	8%	10.0%			
	8803.20.00	-	Under-carriages and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	8%	Ex			
	8803.30.00	-	Other parts of aeroplanes or helicopters	kg	L	Free				Free	Free		Free	Free	Free	Free	8%	Ex			
	8803.90.00	-	Other	kg	L					Free	Free		Free	Free	Free	Free	8%	Ex			
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	8%	Ex			
	8804.00.19	----	Other	kg	L					Free	Free		Free	Free	Free	Free	8%	Ex			
	8804.00.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	8%	Ex			
88.05			Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.																		
	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	8%	Ex			
		-	Ground flying trainers and parts thereof :																		
	8805.21.00	--	Air combat simulators and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	8%	Ex			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise( S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8805.29.00	--	Other	kg	L					Free	Free		Free	Free	Free	Free	8%	Ex			