

## Chapter 88

### Aircraft, spacecraft, and parts thereof

#### Note.

1. - For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

#### Subheading Notes.

- 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.
2. - For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
<b>88.01</b>	8801.00		<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>	u	L					Free	Free		Free	Free	Free	Free	18%	Ex					
<b>88.02</b>			<b>Other aircraft, except unmanned aircraft of heading 88.06(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	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8802.12	--	Of an unladen weight exceeding 2,000 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8802.20	-	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8802.30	-	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	18%	Ex				2.5%	
	8802.40	-	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	8802.60	-	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
[88.03]																							
88.04	8804.00		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	18%	Ex				2.5%	
	8804.00.19	----	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8804.00.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
88.05			Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.																				
	8805.10	-	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Ground flying trainers and parts thereof :																			2.5%	
	8805.21	--	Air combat simulators and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8805.29	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
88.06			Unmanned aircraft.																				
	8806.10	-	Designed for the carriage of passengers	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other, for remote-controlled flight only :																				
	8806.21	--	With maximum take-off weight not more than 250 g	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.22	--	With maximum take-off weight more than 250 g but not more than 7 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.23	--	With maximum take-off weight more than 7 kg but not more than 25 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.24	--	With maximum take-off weight more than 25 kg but not more than 150 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.29	--	Other	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	8806.91	--	With maximum take-off weight not more than 250 g	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.92	--	With maximum take-off weight more than 250 g but not more than 7 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	8806.93	--	With maximum take-off weight more than 7 kg but not more than 25 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.94	--	With maximum take-off weight more than 25 kg but not more than 150 kg	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8806.99	--	Other	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
<b>88.07</b>			<b>Parts of goods of heading 88.01, 88.02 or 88.06.</b>																				
	8807.10	-	Propellers and rotors and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8807.20	-	Under-carriages and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8807.30	-	Other parts of airplanes, helicopters or unmanned aircraft	kg	L	Free				Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8807.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	