

Customs Tariff Act 1975

Chapter 88 - Aircraft, Spacecraft and Parts Thereof

CHAPTER 88

Aircraft, Spacecraft and Parts Thereof

SUB-HEADING NOTE

For the purposes of sub-headings 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.

Tariff Item		Description of goods
(1)		(2)
1 8801		BALLOONS AND DIRIGIBLES, GLIDERS, HANG GLIDERS AND OTHER NON--POWERED AIRCRAFT
8801 00	--	Balloons and dirigibles; gliders, hang gliders and other non--powered aircraft:
8801 00 10	--	Gliders and hang gliders
8801 00 20	--	Balloons
8801 00 90	--	Other
8802		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.
8802 12 00	--	Of an unladen weight exceeding 2,000 kg.
8802 20 00	-	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.
8802 30 00	-	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg

8802 40 00	-	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.
8802 60 00	-	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
8803		Parts of goods of heading 8801 or 8802
8803 10 00	-	Propellers and rotors and parts thereof
8803 20 00	-	Under-carriages and parts thereof
8803 30 00	-	Other parts of aeroplanes or helicopters
8803 90 00	-	Other
8804		Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto
8804 00	-	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto:
8804 00 10	---	Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof
8804 00 20	---	Rotochutes; parts and accessories thereof
8805		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:
8805 10 10	---	Aircraft launching gear
8805 10 20	---	Deck arrestor or similar gear
8805 10 30	---	Part of aircraft launching gear and deck- arrestor or similar gear
	-	Ground flying trainers and parts thereof:
8805 21 00	--	Air combat simulators and parts thereof
8805 29 00	--	Other

1. Substituted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to substitution, it read as under:-

"8801		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft			
8801 10 00	-	Gliders and hang gliders	u	12.5% 2	
	-	Other:			
8801 90 10	---	Balloons	u	12.5% 2	-
8801 90 90	---	Other	u	12.5% 2	-]

2. Substituted By The Third Schedule of Finance Act, 2006 w.e.f. 18.04.2006.

3. Substituted by the of Finance Act, 2007.