

**CHAPTER 88**  
**AIRCRAFT, SPACECRAFT AND PARTS THEREOF**

Notes.

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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>88.01</b>	<b>Balloons and dirigibles; gliders, hang gliders, etc</b>					
8801.0000.00	.	U	5	5		
<b>88.02</b>	<b>Other aircraft (eg helicopters, aeroplanes); spacecraft, etc</b>					
8802.1100.00	Helicopters of an unladen weight not exceeding 2,000 kg	U	5	5		
8802.1200.00	Helicopters of an unladen weight exceeding 2,000 kg	U	5	5		
8802.2000.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	U	5			
8802.3000.00	Aeroplanes and other aircraft, of an unladen weight >2,000 kg < 15,000 kg	U	5			
8802.4000.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	U	5			
8802.6000.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	U	5	5		
<b>88.03</b>	<b>Parts of goods of 88.01 or 88.02</b>					
8803.1000.00	Propellers and rotors and parts thereof of aeroplanes or helicopters		5	5		
8803.2000.00	Undercarriages and parts thereof of aeroplanes or helicopters		5	5		
8803.3000.00	Other parts of aeroplanes or helicopters		5	5		
8803.9000.00	.01 or 88.02 not specified in 8803.		5	5		
<b>88.04</b>	<b>Parachutes (incl. dirigible parachutes) and rotochutes; parts thereof</b>					
8804.0000.00	Parachutes (including dirigible parachutes and paragliders)		5	5		
<b>88.05</b>	<b>Aircraft launching and deck-arrestor gear; ground flying trainers; parts</b>					
8805.1000.00	Aircraft launching gear and parts thereof; deckarrestor /similar gear and parts thereof		5	5		
8805.2100.00	Air combat simulators and parts thereof		5	5		
8805.2900.00	.		5	5		