

**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.

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
<b>88.01</b>	8801.00.00.00	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>	u	5	7.5	0	0
<b>88.02</b>		<b>Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>					
		- Helicopters :					
	8802.11.00.00	-- Of an unladen weight not exceeding 2,000 kg	u	5	7.5	0	0
	8802.12.00.00	-- Of an unladen weight exceeding 2,000 kg	u	5	7.5	0	0
	8802.20.00.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	u	5	0	0	0
	8802.30.00.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	u	5	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	8802.40.00.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	5	0	0	0
	8802.60.00.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	5	7.5	0	0
[88.03]							
<b>88.04</b>	8804.00.00.00	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>	kg	5	7.5	0	0
<b>88.05</b>		<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>					
	8805.10.00.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	5	7.5	0	0
		- Ground flying trainers and parts thereof :					
	8805.21.00.00	-- Air combat simulators and parts thereof	kg	5	7.5	0	0
	8805.29.00.00	-- Other	kg	5	7.5	0	0
<b>88.06</b>		<b>Unmanned aircraft.</b>					
	8806.10.00.00	- Designed for the carriage of passengers	u	5	7.5	0	0
		- Other, for remote-controlled flight only :					
	8806.21.00.00	-- With maximum take-off weight not more than 250 g	u	5	7.5	0	0
	8806.22.00.00	-- With maximum take-off weight more than 250 g but not more than 7 kg	u	5	7.5	0	0
	8806.23.00.00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	u	5	7.5	0	0
	8806.24.00.00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	u	5	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	8806.29.00.00	-- Other	u	5	7.5	0	0
		- Other:					
	8806.91.00.00	-- With maximum take-off weight not more than 250 g	u	5	7.5	0	0
	8806.92.00.00	-- With maximum take-off weight more than 250 g but not more than 7 kg	u	5	7.5	0	0
	8806.93.00.00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	u	5	7.5	0	0
	8806.94.00.00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	u	5	7.5	0	0
	8806.99.00.00	-- Other	u	5	7.5	0	0
<b>88.07</b>		<b>Parts of goods of heading 88.01, 88.02 or 88.06.</b>					
	8807.10.00.00	- Propellers and rotors and parts thereof	kg	5	7.5	0	0
	8807.20.00.00	- Under-carriages and parts thereof	kg	5	7.5	0	0
	8807.30.00.00	- Other parts of aeroplanes, helicopters or unmanned aircraft	kg	5	7.5	0	0
	8807.90.00.00	- Other	kg	5	7.5	0	0