

Section XVII – Chapter 88

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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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.

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 346-349, 351, 357-371, 387, 391, 392, 405-407, 409].

Note on Countervailing Duty

CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.69.

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8801	Balloons and dirigibles, gliders, hang gliders and other non-powered aircraft										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002 Sl. No. 346, 346A; CVD all goods 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
8801 00	- Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:										
8801 00 10	--- Gliders and hang gliders	u	10.00	10.00	---	4	1	0.33	15.926	Restricted	<i>Goods classified as sports goods or equipment shall however be allowed to be imported freely</i>
8801 00 20	--- Balloons	u	10.00	10.00	---	4	1	0.33	15.926	Restricted	<i>Goods classified as sports goods or equipment shall however be allowed to be imported freely</i>
8801 00 90	--- Other	u	10.00	10.00	---	4	1	0.33	15.926	Restricted	<i>Goods classified as sports goods or equipment shall however be allowed to be imported freely</i>
8802	Other aircraft (for example, helicopters, aeroplanes); Spacecraft (including satellites) and suborbital and spacecraft launch vehicles - Helicopters:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 346, 346B; 347A, 347B, 347C Exemption: BCD on Helicopters is 2.5% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 346C; CVD as specified see Ntfn 6/2006-CE dated 01.03.2006; Sl. No. 54D, 54E</i>
8802 11 00	-- Of an unladen weight not exceeding 2,000 kg	u	10.00	10.00	---	4	10	0.64	26.849	Restricted	
8802 12 00	-- Of an unladen weight exceeding 2,000 kg	u	10.00	10.00	---	4	10	0.64	26.849	Restricted	
8802 20 00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	u	3.00	3.00	---	4	10	0.00	18.153	Restricted	<i>Cess Exemption by Ntfn 69/04-Cus. dated 09.07.2004; Sl. No. 51</i>
8802 30 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	u	3.00	3.00	---	4	10	0.00	18.153	Restricted	<i>Cess Exemption by Ntfn 69/04-Cus. dated 09.07.2004; Sl. No. 51</i>
8802 40 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	3.00	3.00	---	4	10	0.00	18.153	Restricted	<i>Cess Exemption by Ntfn 69/04-Cus. dated 09.07.2004; Sl. No. 51</i>
8802 60 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	10.00	10.00	---	4	0	0.30	14.712	Restricted	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 346, 346B</i>

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8803	Parts of goods of heading 88.01 or 88.02										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 346D, 347</i>
8803 10 00	- Propellers and rotors and parts thereof	kg.	3.00	2.50	---	4	10	0.00	17.580	Free	<i>Import of reconditioned or second hand parts shall be allowed without a licence to categories specified in the Handbook of Procedures, Vol.1 on the recommendation of DGCA. Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 611. Cess Exemption by Ntfn 69/04-Cus. dated 09.07.2004; Sl. No. 52</i>
8803 20 00	- Under-carriages and parts thereof	kg.	3.00	2.50	---	4	10	0.00	17.580	Free	<i>Import of reconditioned or second hand parts shall be allowed without a licence to categories specified in the Handbook of Procedures, Vol.1 on the recommendation of DGCA. Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 611. Cess Exemption by Ntfn 69/04-Cus. dated 09.07.2004; Sl. No. 52</i>
8803 30 00	- Other parts of aeroplanes or helicopters	kg.	3.00	2.50	---	4	10	0.00	17.580	Free	<i>Import of reconditioned or second hand parts shall be allowed without a licence to categories specified in the Handbook of Procedures, Vol.1 on the recommendation of DGCA. Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 611. Cess Exemption by Ntfn 69/04-Cus. dated 09.07.2004; Sl. No. 52</i>
8803 90 00	- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Import of reconditioned or second hand parts shall be allowed without a licence to categories specified in the Handbook of Procedures, Vol.1 on the recommendation of DGCA.</i>
8804	Parachutes (including dirigible-parachutes and paragliders) and rotochutes; Parts thereof and accessories thereto										<i>Exemption: CVD all goods 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
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 rotochutes; Parts and accessories thereof	u	10.00	10.00	---	4	1	0.33	15.926	Free	
8804 00 20	--- Rotochutes; parts and accessories thereof	u	10.00	10.00	---	4	1	0.33	15.926	Free	
8805	Aircraft launching gear; Deck-arrestor or similar gear; Ground flying trainers; Parts of the foregoing articles										<i>Exemption: CVD all goods 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>

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8805 10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof:										
8805 10 10	--- Aircraft launching gear	u	10.00	10.00	---	4	1	0.33	15.926	Free	
8805 10 20	--- Deck arrestor or similar gear	u	10.00	10.00	---	4	1	0.33	15.926	Free	
8805 10 30	--- Part of aircraft launching gear and deck arrestor or similar gear	u	10.00	10.00	---	4	1	0.33	15.926	Free	
	- Ground flying trainers and parts thereof:										
8805 21 00	-- Air combat simulators and parts thereof	u	10.00	10.00	---	4	1	0.33	15.926	Free	
8805 29 00	-- Other	u	10.00	10.00	---	4	1	0.33	15.926	Free	

Import Licensing Notes

Import Policy for Aircraft and Helicopters (including used/ second hand aircraft and helicopters)

¹[Aircraft and Helicopters (including used/second hand aircraft and Helicopters) may be imported by the following without the need to obtain an import licence from the Director General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry, Government of India.

- (a) Air India
 - (b) Indian Airlines
 - (c) Vayudoot Limited
 - (d) Pawan Hans Limited
 - (e) National Airports Authority
 - (f) International Airports Authority of India
 - (g) Indira Gandhi Rashtriya Uran Academi (IGRUA)/and such other flying clubs/Academies recognised by the Ministry of Civil Aviation, Government of India.
 - (h) Any person who has been granted permission by the Ministry of Civil Aviation, Government of India, for operating scheduled or non-scheduled air transport services (including air taxi services) for import of aircraft or helicopters, subject to the condition that the import of the aircraft or helicopter and their use is in accordance with that permission.
 - (i) The Aero Club of India.
- (2) The import of aircraft by any other category of importers shall require an import licence to be granted by the Director General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry, Government of India.]

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

¹ Amended vide Notification No. 02 (RE-2006)/2004-2009 dated 07.04.2006.