

CHAPTER 88

Aircraft, spacecraft, and parts thereof

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 | Unit | Rate of duty | |
|-------------|---|------|--------------|--------------------|
| | | | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 8801 | BALLOONS AND DIRIGIBLES, GLIDERS, HAND 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 | u | 10% | - |
| 8801 00 20 | --- Balloons | u | 10% | - |
| 8801 00 90 | --- Other | u | 10% | - |
| 8802 | OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES | | | |
| | - <i>Helicopters :</i> | | | |
| 8802 11 00 | -- Of an unladen weight not exceeding 2,000 kg. | u | 10% | - |
| 8802 12 00 | -- Of an unladen weight exceeding 2,000 kg. | u | 10% | - |
| 8802 20 00 | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg. | u | 3% | - |
| 8802 30 00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg. | u | 3% | - |
| 8802 40 00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg. | u | 3% | - |
| 8802 60 00 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | u | 10% | - |
| 8803 | PARTS OF GOODS OF HEADING 8801 OR 8802 | | | |
| 8803 10 00 | - Propellers and rotors and parts thereof | kg. | 3% | - |
| 8803 20 00 | - Under-carriages and parts thereof | kg. | 3% | - |
| 8803 30 00 | - Other parts of aeroplanes or helicopters | kg. | 3% | - |
| 8803 90 00 | - Other | kg. | 10% | - |
| 8804 | PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO | | | |
| 8804 00 | - <i>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto :</i> | | | |
| 8804 00 10 | --- Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof | u | 10% | - |
| 8804 00 20 | --- Rotochutes; parts and accessories thereof | u | 10% | - |
| 8805 | AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES | | | |
| 8805 10 | - <i>Aircraft launching gear and parts thereof; deck arrestor or similar gear and parts thereof :</i> | | | |

| (1) | (2) | (3) | (4) | (5) |
|------------|---|-----|-----|-----|
| 8805 10 10 | --- Aircraft launching gear | u | 10% | - |
| 8805 10 20 | --- Deck arrestor or similar gear | u | 10% | - |
| 8805 10 30 | --- Part of aircraft launching gear and deck-arrestor or similar gear | u | 10% | - |
| | - <i>Ground flying trainers and parts thereof :</i> | | | |
| 8805 21 00 | - Air combat simulators and parts thereof | u | 10% | - |
| 8805 29 00 | - Other | u | 10% | - |

EXEMPTION NOTIFICATIONS

Effective rates for parts of aircrafts imported under the Standard Exchange Scheme [Notfn. No. 72/1994-Cus. dt. 1.3.1994]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts parts of aircrafts falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India under the Standard Exchange Scheme, from so much of duty of customs leviable thereon, as is in excess of the duty of customs which would be leviable if the value of the said parts were made up of the Standard Exchange Cost, insurance and freight charges both ways, subject to the following conditions, namely:-

- (i) such parts have been repaired or overhauled and are not new parts;
- (ii) the importer and the exporter have entered into a Standard Exchange Agreement and such agreement is registered with the Director General of Civil Aviation in the Ministry of Civil Aviation;
- (iii) the exporter is also registered with the said Director General of Civil Aviation;
- (iv) the Standard Exchange Cost charged by the exporter is final;
- (v) no drawback of duty has been claimed or will be claimed in respect of parts of aircraft exported for repair or overhaul under the said Standard Exchange Agreement; and
- (vi) the importer, at the time of clearances produces, -
 - (a) a certificate from the exporter to the effect that the imported parts have been supplied from a pool of repaired or overhauled parts maintained under the Standard Exchange Scheme and such parts are not new parts;
 - (b) a certificate from the exporter that the Standard Exchange Cost charged for repair or overhaul is final.

Explanation, - For the purposes of this notification, -

- (1) "*Standard Exchange Scheme*" means a scheme under which the exporter of aircraft parts undertakes repair or overhaul of aircraft parts and agrees to supply a similar repaired or overhauled part in exchange for a part sent for repair or overhaul;
- (2) "*Standard Exchange Agreement*" means an agreement made under Standard Exchange Scheme.
- (3) "*Standard Exchange Cost*" means the cost of repair or overhaul charged by the exporter of the aircraft part under Standard Exchange Scheme, which also includes charges for materials, if any, used for such repair or overhaul.