

CHAPTER 88

*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 8801, 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 9503).

***Sub-heading Notes:**

1. 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.

2. For the purposes of sub-headings 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.

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), EXCEPT UNMANNED AIRCRAFT OF HEADING 8806			
8806	- <i>Helicopters :</i>			
8802 11 00	-- Of an unladen weight not exceeding 2,000 kg.	u	**2.5%	-
8802 12 00	-- Of an unladen weight exceeding 2,000 kg.	u	**2.5%	-

*w.e.f. 01.01.2022

**w.e.f. 1.5.2022

(1)	(2)	(3)	(4)	(5)
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	*Omitted			
8803 20 00	*Omitted			
8803 30 00	*Omitted			
8803 90 00	*Omitted			
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>			
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%	-
*8806	UNMANNED AIRCRAFT			
8806 10 00	- Designed for the carriage of passengers - <i>Other, for remote-controlled flight only:</i>	u	10%	-
8806 21 00	-- With maximum take-off weight not more than 250 g	u	10%	-
8806 22 00	-- With maximum take-off weight more than 250 g	u	10%	-

8806 23 00	-- With maximum take-off weight more than 7 kg but not more than 7 kg	u	10%	-
8806 24 00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	u	10%	-
8806 29 00	-- Other	u	10%	-
8806 91 00	-- With maximum take-off weight not more than 250 g	u	10%	-
8806 92 00	-- With maximum take-off weight more than 250 g but not more than 7 kg	u	10%	-
8806 93 00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	u	10%	-
8806 94 00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	u	10%	-
8806 99 00	-- Other	u	10%	-
*8807	PARTS OF GOODS OF HEADING 8801, 8802 OR 8806			
8807 10 00	- Propellers and rotors and parts thereof	kg.	**2.5%	-
8807 20 00	- Under-carriages and parts thereof	kg.	**2.5%	-
8807 30 00	- Other parts of **aeroplanes, helicopters or unmanned aircraft	kg.	**2.5%	-
8807 90 00	- Other	kg.	10%	-

EXEMPTION NOTIFICATIONS

Exemption to parts of aircraft falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India under the Standard Exchange Scheme: [Notfn. No. 23/2016-Cus. dt. 1.3.2016]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 72/94-Customs, dated the 1st March, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 184 (E) dated the 1st March, 1994, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts parts of aircraft 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 or are being imported for repair or overhaul and are not new parts;
- (ii) the importer and the exporter have entered into a Standard Exchange Agreement;
- (iii) the importer is registered with the Director General of Civil Aviation ;

*w.e.f. 1.1.2022

**w.e.f. 01.05.2022

- (iv) the Standard Exchange Cost charged by the exporter or importer is final;
- (v) no drawback of duty has been claimed or shall be claimed in respect of parts of aircraft exported or imported for repair or overhaul under the said Standard Exchange Agreement; and
- (vi) the importer, at the time of clearance, produces a certificate from the exporter,-
 - (a) 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 and; that the Standard Exchange Cost charged for repair or overhaul is final; or
 - (b) that the parts have been sent to the importer under Standard Exchange Scheme for repair or overhaul and such parts are not new parts.

Explanation - For the purposes of this notification,-

- (1) "Standard Exchange Scheme" means a scheme under which the exporter of a repaired or overhauled aircraft part; or an importer of an aircraft part for repair or overhaul, agree to supply a repaired or overhauled part in exchange of such part ;
- (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 or importer of the aircraft part under Standard Exchange Scheme, which also includes charges for materials, if any, used for such repair or overhaul.

