

Chapter 88

Aircraft, spacecraft, and part thereof

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 purpose 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.

| HS CODE    | DESCRIPTION   | Unit of quantity | Import duties / Tax (%) |              |       |        |       |          |                      |          |                      |       |       |       |         |       |       |        |              |       |    | VAT (%) |
|------------|---|------------------|-------------------------|--------------|-------|--------|-------|----------|----------------------|----------|----------------------|-------|-------|-------|---------|-------|-------|--------|--------------|-------|----|---------|
|            |   |                  | WTO                     | Ordinary Tax | ATIGA | AHKFTA | VCFTA | ACFTA    |                      | AKFTA    |                      | VKFTA | AJCEP | VJEPA | AANZFTA | AIFTA | EVFTA | UKVFTA | VN – EAEUFTA | CPTPP |    |         |
|            |   |                  |                         |              |       |        |       | Tax Rate | Countries ineligible | Tax Rate | Countries ineligible |       |       |       |         |       |       |        |              | III   | IV |         |
|            |   |                  |                         |              |       |        |       |          |                      |          |                      |       |       |       |         |       |       |        |              |       |    |         |
| 1          | 2   | 3                | 4                       | 5            | 6     | 7      | 8     | 9        | 10                   | 11       | 12                   | 13    | 14    | 15    | 16      | 17    | 18    | 19     | 20           | 21    | 22 | 23      |
| 8801.00.00 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.  | unit             | 0                       | 5            | 0     | 0      | 0     | 0        |                      | 0        |                      | 0     | 0     | 0     | 0       | 0     | 0     | 0      | 0            | 0     | 0  | 10      |
|            |   |                  |                         |              |       |        |       |          |                      |          |                      |       |       |       |         |       |       |        |              |       |    |         |
| 88.02      | Other aircraft (for example, helicopters, air- planes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles. |                  |                         |              |       |        |       |          |                      |          |                      |       |       |       |         |       |       |        |              |       |    |         |
|            | - Helicopters:  |                  |                         |              |       |        |       |          |                      |          |                      |       |       |       |         |       |       |        |              |       |    |         |
| 8802.11.00 | - - Of an unladen weight not exceeding 2,000 kg   | unit             | 0                       | 5            | 0     | 0      | 0     | 0        |                      | 0        |                      | 0     | 0     | 0     | 0       | 0     | 0     | 0      | 0            | 0     | 0  | 10      |

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|            |   |      |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |    |
|------------|---|------|---|---|---|---|---|---|--|---|--|---|---|---|---|---|---|---|---|---|----|
| 8802.12.00 | - - Of an unladen weight exceeding 2,000 kg   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8802.20    | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000kg:  |      |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |    |
| 8802.20.10 | - - Aeroplanes  | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8802.20.90 | - - Other   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8802.30    | - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg but not exceeding 15,000kg:                       |      |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |    |
| 8802.30.10 | - - Aeroplanes  | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8802.30.90 | - - Other   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8802.40    | - Aeroplanes and other, of an unladen weight exceeding 15,000kg:  |      |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |    |
| 8802.40.10 | - - Aeroplanes  | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8802.40.90 | - - Other   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8802.60.00 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
|            |   |      |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |    |
| 88.04      | <b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b> |      |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |    |
| 8804.00.10 | - Rotochutes and parts thereof  | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| 8804.00.90 | - Other   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| 88.05      | <b>Aircraft- launching gear; deck arrestors or similar gear; ground flying trainers; parts of the foregoing Articles.</b> |      |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |    |
| 8805.10.00 | - Aircraft- launching gear and parts thereof; deck-arrestors or similar gear and parts thereof                            | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
|            | - Ground flying trainers and parts thereof:   |      |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |    |

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|--------------|---|------|---|---|---|---|---|---|--|---|--|---|---|---|---|---|---|---|---|---|---|----|
| 8805.21.00   | - - Air combat simulators and parts thereof                               | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| 8805.29      | - - Other:  |      |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |
| 8805.29.10   | - - - Ground flying trainers  | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| 8805.29.90   | - - - Other   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| <b>88.06</b> | <b>Unmanned aircraft</b>  |      |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |
| 8806.10.00   | - Designed for the carriage of passengers                                 | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
|              | - Other, for remote-controlled flight only:                               | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8806.21.00   | - - With maximum take-off weight not more than 250 g                      | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8806.22.00   | - - With maximum take-off weight more than 250 g but not more than 7 kg   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8806.23.00   | - - With maximum take-off weight more than 7 kg but not more than 25 kg   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8806.24.00   | - - With maximum take-off weight more than 25 kg but not more than 150 kg | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8806.29.00   | - - Other   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
|              | - Other   |      |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |
| 8806.91.00   | - - With maximum take-off weight not more than 250 g                      | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8806.92.00   | - - With maximum take-off weight more than 250 g but not more than 7 kg   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8806.93.00   | - - With maximum take-off weight more than 7 kg but not more than 25 kg   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8806.94.00   | - - With maximum take-off weight more than 25 kg but not more than 150 kg | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8806.99.00   | - - Other   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |

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|--------------|---|------|---|---|---|---|---|---|--|---|--|---|---|---|---|---|---|---|---|---|---|----|
| <b>88.07</b> | <b>Parts of goods of heading 88.01, 88.02 or 88.06</b>        |      |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |
| 8807.10.00   | - Propellers and rotors and parts thereof                     | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| 8807.20.00   | - Under-carriages and parts thereof                           | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8807.30.00   | - Other parts of aeroplanes, helicopters or unmanned aircraft | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 8807.90.00   | - Other   | unit | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |