## Chapter 88 Aircraft, Spacecraft, and Parts Thereof

| Commodity code | Duty expression | Notes | Description |
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| **8800** |  |  | **AIRCRAFT, SPACECRAFT, AND PARTS THEREOF** |
| **8801** |  |  | **Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft** |
| **8801 00 10** |  |  | - Balloons and dirigibles; gliders and hang gliders |
| **8801 00 10 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For civil use |
| **8801 00 10 90** | 0.0% |  | - - Other |
| **8801 00 90** |  |  | - Other |
| **8801 00 90 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For civil use |
| **8801 00 90 90** | 0.0% |  | - - Other |
| **8802** |  |  | **Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles** |
|  |  |  | - Helicopters |
| **8802 11** |  |  | - - Of an unladen weight not exceeding 2 000kg |
| **8802 11 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For civil use |
| **8802 11 00 90** | 0.0% |  | - - - Other |
| **8802 12** |  |  | - - Of an unladen weight exceeding 2 000kg |
| **8802 12 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For civil use |
| **8802 12 00 90** | 0.0% |  | - - - Other |
| **8802 20** |  |  | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000kg |
| **8802 20 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For civil use |
| **8802 20 00 90** | 0.0% |  | - - Other |
| **8802 30** |  |  | - Aeroplanes and other aircraft, of an unladen weight exceeding 2 000kg but not exceeding 15 000kg |
| **8802 30 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For civil use |
| **8802 30 00 90** | 0.0% |  | - - Other |
| **8802 40** |  |  | - Aeroplanes and other aircraft, of an unladen weight exceeding 15 000kg |
| **8802 40 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For civil use |
| **8802 40 00 90** | 0.0% |  | - - Other |
| **8802 60** |  |  | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles |
|  |  |  | - - Spacecraft (including satellites) |
| **8802 60 11** | 0.0% |  | - - - Telecommunication satellites |
| **8802 60 19** | 0.0% |  | - - - Other |
| **8802 60 90** | 0.0% |  | - - Suborbital and spacecraft launch vehicles |
| **8803** |  |  | **Parts of goods of heading 8801 or 8802** |
| **8803 10** |  |  | - Propellers and rotors and parts thereof |
| **8803 10 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For use in civil aircraft |
| **8803 10 00 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - Intended to be fitted in aircraft imported duty free or built within the Community |
| **8803 10 00 90** | 0.0% |  | - - Other |
| **8803 20** |  |  | - Undercarriages and parts thereof |
| **8803 20 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For use in civil aircraft |
| **8803 20 00 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - Intended to be fitted in aircraft imported duty free or built within the Community |
| **8803 20 00 90** | 0.0% |  | - - Other |
| **8803 30** |  |  | - Other parts of aeroplanes or helicopters |
| **8803 30 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For use in civil aircraft |
| **8803 30 00 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - Intended to be fitted in aircraft imported duty free or built within the Community |
|  |  |  | - - Other |
| **8803 30 00 40** | 0.0% |  | - - - Connecting components for use in the production of helicopter tail rotor shafts |
| **8803 30 00 99** | 0.0% |  | - - - Other |
| **8803 90** |  |  | - Other |
| **8803 90 10** | 0.0% |  | - - Of kites |
|  |  |  | - - Of spacecraft (including satellites) |
| **8803 90 21** | 0.0% |  | - - - Of telecommunication satellites |
| **8803 90 29** | 0.0% |  | - - - Other |
| **8803 90 30** | 0.0% |  | - - Of suborbital and spacecraft launch vehicles |
| **8803 90 90** |  |  | - - Other |
| **8803 90 90 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For use in civil aircraft |
| **8803 90 90 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Intended to be fitted in aircraft imported duty free or built within the Community |
| **8803 90 90 90** | 0.0% |  | - - - Other |
| **8804** | 0.0% |  | **Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto** |
| **8805** |  |  | **Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles** |
| **8805 10** |  |  | - Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof |
| **8805 10 10** | 0.0% |  | - - Aircraft launching gear and parts thereof |
| **8805 10 90** | 0.0% |  | - - Other |
|  |  |  | - Ground flying trainers and parts thereof |
| **8805 21** | 0.0% |  | - - Air combat simulators and parts thereof |
| **8805 29** | 0.0% |  | - - Other |