**Section 36**

**Relief for civil aircraft[[1]](#footnote-1)**

**36.1 Eligible goods**

Relief is available on civil aircraft falling under the goods codes shown in Table 36:

| [1] | [2] | [3] | [4] |
| --- | --- | --- | --- |
| Classification  Code | Duty Expression | Notes | Description |
| 8802110000 | 0% |  | helicopters of an unladen weight not exceeding 2,000 kg; |
| 8802120000 | 0% |  | helicopters of an unladen weight exceeding 2,000 kg |
| 8802200000 | 0% |  | aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg |
| 8802300000 | 0% |  | aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg |
| 8802400000 | 0% |  | aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg |

For these purposes, “civil aircraft” means aircraft other than aircraft used in military or similar services in the United Kingdom which carry a military or non-civil registration.

**36.2 Persons eligible to claim relief**

* Persons importing civil aircraft into the United Kingdom; or,
* Persons acting on their behalf.

**36.3 Eligibility criteria**

The civil aircraft must have been duly entered on the national aviation register of a country in accordance with the Convention on International Civil Aviation, signed in Chicago, dated 7 December 1944 (“The Chicago Convention”).

**Section 37**

**Relief for airworthy goods**

**37.1 Eligible goods**

Relief is available on goods falling under the goods codes shown in Table 37:

| [1] | [2] | [3] | [4] |
| --- | --- | --- | --- |
| Classification  Code | Duty Expression | Notes | Description |
| 3813000010 | 0% |  | (optional – to be filled in if time permits) |
| 3819000010 | 0% |  |  |
| 3901300010 | 0% |  |  |
| 3901908010 | 0% |  |  |
| 3902300010 | 0% |  |  |
| 3902909010 | 0% |  |  |
| 3904100010 | 0% |  |  |
| 3904210010 | 0% |  |  |
| 3904220010 | 0% |  |  |
| 3904400010 | 0% |  |  |
| 3904509010 | 0% |  |  |
| 3904698010 | 0% |  |  |
| 3904900010 | 0% |  |  |
| 3905190010 | 0% |  |  |
| 3905290010 | 0% |  |  |
| 3905910010 | 0% |  |  |
| 3905999010 | 0% |  |  |
| 3911100010 | 0% |  |  |
| 3911909910 | 0% |  |  |
| 3916100010 | 0% |  |  |
| 3916200010 | 0% |  |  |
| 3916905010 | 0% |  |  |
| 3917211010 | 0% |  |  |
| 3917219020 | 0% |  |  |
| 3917221010 | 0% |  |  |
| 3917229020 | 0% |  |  |
| 3917231010 | 0% |  |  |
| 3917239020 | 0% |  |  |
| 3917290011 | 0% |  |  |
| 3917310020 | 0% |  |  |
| 3917320010 | 0% |  |  |
| 3917390091 | 0% |  |  |
| 3918101010 | 0% |  |  |
| 3918109010 | 0% |  |  |
| 3918900010 | 0% |  |  |
| 3919108010 | 0% |  |  |
| 3919908010 | 0% |  |  |
| 3920102410 | 0% |  |  |
| 3920102505 | 0% |  |  |
| 3920102810 | 0% |  |  |
| 3920104010 | 0% |  |  |
| 3920108910 | 0% |  |  |
| 3920202110 | 0% |  |  |
| 3920202910 | 0% |  |  |
| 3920208010 | 0% |  |  |
| 3920300010 | 0% |  |  |
| 3920431010 | 0% |  |  |
| 3920439010 | 0% |  |  |
| 3920491010 | 0% |  |  |
| 3920499010 | 0% |  |  |
| 3920910010 | 0% |  |  |
| 3920995910 | 0% |  |  |
| 3921110010 | 0% |  |  |
| 3921120020 | 0% |  |  |
| 3921190010 | 0% |  |  |
| 3921906010 | 0% |  |  |
| 7019310010 | 0% |  |  |
| 7019320010 | 0% |  |  |
| 7019390020 | 0% |  |  |
| 7307210010 | 0% |  |  |
| 7307221010 | 0% |  |  |
| 7307229010 | 0% |  |  |
| 7307231015 | 0% |  |  |
| 7307231080 | 0% |  |  |
| 7307239015 | 0% |  |  |
| 7307239080 | 0% |  |  |
| 7307291010 | 0% |  |  |
| 7307298010 | 0% |  |  |
| 7307910010 | 0% |  |  |
| 7307921010 | 0% |  |  |
| 7307929010 | 0% |  |  |
| 7307931111 | 0% |  |  |
| 7307931119 | 0% |  |  |
| 7307931911 | 0% |  |  |
| 7307931919 | 0% |  |  |
| 7307939110 | 0% |  |  |
| 7307939910 | 0% |  |  |
| 7307991010 | 0% |  |  |
| 7307998011 | 0% |  |  |
| 7307998019 | 0% |  |  |
| 7307998020 | 0% |  |  |
| 7311001110 | 0% |  |  |
| 7311001310 | 0% |  |  |
| 7311001910 | 0% |  |  |
| 7311003010 | 0% |  |  |
| 7318121010 | 0% |  |  |
| 7318129010 | 0% |  |  |
| 7318130010 | 0% |  |  |
| 7318141010 | 0% |  |  |
| 7318149110 | 0% |  |  |
| 7318149910 | 0% |  |  |
| 7318153510 | 0% |  |  |
| 7318154210 | 0% |  |  |
| 7318154810 | 0% |  |  |
| 7318155210 | 0% |  |  |
| 7318155810 | 0% |  |  |
| 7318156210 | 0% |  |  |
| 7318156810 | 0% |  |  |
| 7318157510 | 0% |  |  |
| 7318158210 | 0% |  |  |
| 7318158810 | 0% |  |  |
| 7318159510 | 0% |  |  |
| 7318163110 | 0% |  |  |
| 7318163910 | 0% |  |  |
| 7318164010 | 0% |  |  |
| 7318166010 | 0% |  |  |
| 7318169210 | 0% |  |  |
| 7318169920 | 0% |  |  |
| 7318190020 | 0% |  |  |
| 7318210021 | 0% |  |  |
| 7318210031 | 0% |  |  |
| 7318220021 | 0% |  |  |
| 7318220031 | 0% |  |  |
| 7318230020 | 0% |  |  |
| 7318240020 | 0% |  |  |
| 7318290020 | 0% |  |  |
| 7320101110 | 0% |  |  |
| 7320101910 | 0% |  |  |
| 7320109010 | 0% |  |  |
| 7320202010 | 0% |  |  |
| 7320208110 | 0% |  |  |
| 7320208510 | 0% |  |  |
| 7320208910 | 0% |  |  |
| 7320901010 | 0% |  |  |
| 7320903010 | 0% |  |  |
| 7320909010 | 0% |  |  |
| 7325999010 | 0% |  |  |
| 7325999020 | 0% |  |  |
| 7325999030 | 0% |  |  |
| 7326909210 | 0% |  |  |
| 7326909220 | 0% |  |  |
| 7326909230 | 0% |  |  |
| 7326909410 | 0% |  |  |
| 7326909420 | 0% |  |  |
| 7326909430 | 0% |  |  |
| 7326909610 | 0% |  |  |
| 7326909620 | 0% |  |  |
| 7326909630 | 0% |  |  |
| 7326909810 | 0% |  |  |
| 7326909820 | 0% |  |  |
| 7326909830 | 0% |  |  |
| 7604109010 | 0% |  |  |
| 7604109020 | 0% |  |  |
| 7604299010 | 0% |  |  |
| 7604299020 | 0% |  |  |
| 7606111010 | 0% |  |  |
| 7606119110 | 0% |  |  |
| 7606119310 | 0% |  |  |
| 7606119910 | 0% |  |  |
| 7606122010 | 0% |  |  |
| 7606129210 | 0% |  |  |
| 7606129310 | 0% |  |  |
| 7606129910 | 0% |  |  |
| 7606910010 | 0% |  |  |
| 7606920010 | 0% |  |  |
| 7608100020 | 0% |  |  |
| 7608202020 | 0% |  |  |
| 7608208920 | 0% |  |  |
| 7609000010 | 0% |  |  |
| 7613000010 | 0% |  |  |
| 7616100091 | 0% |  |  |
| 7616991010 | 0% |  |  |
| 7616991020 | 0% |  |  |
| 7616999010 | 0% |  |  |
| 7616999020 | 0% |  |  |
| 7616999030 | 0% |  |  |
| 8108906020 | 0% |  |  |
| 8108909091 | 0% |  |  |
| 8308200010 | 0% |  |  |
| 8418991010 | 0% |  |  |
| 8418999010 | 0% |  |  |
| 8421999010 | 0% |  |  |
| 8424908020 | 0% |  |  |
| 8481100510 | 0% |  |  |
| 8481101910 | 0% |  |  |
| 8481109910 | 0% |  |  |
| 8481201020 | 0% |  |  |
| 8481209020 | 0% |  |  |
| 8481309120 | 0% |  |  |
| 8481309920 | 0% |  |  |
| 8481401050 | 0% |  |  |
| 8481409010 | 0% |  |  |
| 8481801110 | 0% |  |  |
| 8481801910 | 0% |  |  |
| 8481804010 | 0% |  |  |
| 8481806350 | 0% |  |  |
| 8481806950 | 0% |  |  |
| 8481807310 | 0% |  |  |
| 8481807910 | 0% |  |  |
| 8481808130 | 0% |  |  |
| 8481808530 | 0% |  |  |
| 8481808730 | 0% |  |  |
| 8481809940 | 0% |  |  |
| 8481900010 | 0% |  |  |
| 8487904010 | 0% |  |  |
| 8487905110 | 0% |  |  |
| 8487905710 | 0% |  |  |
| 8487905910 | 0% |  |  |
| 8487909010 | 0% |  |  |
| 8501101010 | 0% |  |  |
| 8501109110 | 0% |  |  |
| 8501109310 | 0% |  |  |
| 8501109910 | 0% |  |  |
| 8501200020 | 0% |  |  |
| 8501310020 | 0% |  |  |
| 8501330020 | 0% |  |  |
| 8501402020 | 0% |  |  |
| 8501408020 | 0% |  |  |
| 8501510020 | 0% |  |  |
| 8501538120 | 0% |  |  |
| 8501539410 | 0% |  |  |
| 8501539910 | 0% |  |  |
| 8503001010 | 0% |  |  |
| 8503009110 | 0% |  |  |
| 8503009910 | 0% |  |  |
| 8504901810 | 0% |  |  |
| 8504909910 | 0% |  |  |
| 8505110010 | 0% |  |  |
| 8505191010 | 0% |  |  |
| 8505199010 | 0% |  |  |
| 8505200010 | 0% |  |  |
| 8505902910 | 0% |  |  |
| 8505905010 | 0% |  |  |
| 8505909010 | 0% |  |  |
| 8511900010 | 0% |  |  |
| 8516900010 | 0% |  |  |
| 8518900010 | 0% |  |  |
| 8519209910 | 0% |  |  |
| 8519812110 | 0% |  |  |
| 8519814510 | 0% |  |  |
| 8521900010 | 0% |  |  |
| 8522904920 | 0% |  |  |
| 8522904930 | 0% |  |  |
| 8522908010 | 0% |  |  |
| 8522908020 | 0% |  |  |
| 8528698010 | 0% |  |  |
| 8529906520 | 0% |  |  |
| 8529909210 | 0% |  |  |
| 8529909720 | 0% |  |  |
| 8535100010 | 0% |  |  |
| 8535210010 | 0% |  |  |
| 8535290010 | 0% |  |  |
| 8535301010 | 0% |  |  |
| 8535309010 | 0% |  |  |
| 8535400010 | 0% |  |  |
| 8535900010 | 0% |  |  |
| 8536101010 | 0% |  |  |
| 8536105010 | 0% |  |  |
| 8536109010 | 0% |  |  |
| 8536201010 | 0% |  |  |
| 8536209010 | 0% |  |  |
| 8536301010 | 0% |  |  |
| 8536303010 | 0% |  |  |
| 8536309010 | 0% |  |  |
| 8536411010 | 0% |  |  |
| 8536419010 | 0% |  |  |
| 8536490010 | 0% |  |  |
| 8536501110 | 0% |  |  |
| 8536501510 | 0% |  |  |
| 8536501910 | 0% |  |  |
| 8536508010 | 0% |  |  |
| 8536611010 | 0% |  |  |
| 8536619010 | 0% |  |  |
| 8536699010 | 0% |  |  |
| 8536900110 | 0% |  |  |
| 8536909510 | 0% |  |  |
| 8537101010 | 0% |  |  |
| 8537109110 | 0% |  |  |
| 8537109810 | 0% |  |  |
| 8537209110 | 0% |  |  |
| 8537209910 | 0% |  |  |
| 8538100010 | 0% |  |  |
| 8538909110 | 0% |  |  |
| 8538909910 | 0% |  |  |
| 8539219210 | 0% |  |  |
| 8539219810 | 0% |  |  |
| 8539221010 | 0% |  |  |
| 8539229010 | 0% |  |  |
| 8539299210 | 0% |  |  |
| 8539299810 | 0% |  |  |
| 8539311010 | 0% |  |  |
| 8539319010 | 0% |  |  |
| 8539329010 | 0% |  |  |
| 8539398010 | 0% |  |  |
| 8540110010 | 0% |  |  |
| 8540120010 | 0% |  |  |
| 8540201010 | 0% |  |  |
| 8540208010 | 0% |  |  |
| 8540400010 | 0% |  |  |
| 8540600010 | 0% |  |  |
| 8540710010 | 0% |  |  |
| 8540790010 | 0% |  |  |
| 8540810010 | 0% |  |  |
| 8540890010 | 0% |  |  |
| 8540910010 | 0% |  |  |
| 8540990010 | 0% |  |  |
| 8543709010 | 0% |  |  |
| 8548909010 | 0% |  |  |
| 9007200010 | 0% |  |  |
| 9007920010 | 0% |  |  |
| 9015101010 | 0% |  |  |
| 9015109010 | 0% |  |  |
| 9015900010 | 0% |  |  |
| 9020000020 | 0% |  |  |
| 9107000010 | 0% |  |  |
| 9110120010 | 0% |  |  |
| 9110900010 | 0% |  |  |
| 9114100010 | 0% |  |  |
| 9114300010 | 0% |  |  |
| 9114400010 | 0% |  |  |
| 9114900010 | 0% |  |  |
| 9401901010 | 0% |  |  |

**37.2 Persons eligible to claim relief**

* Persons importing eligible goods into the United Kingdom; or,
* Persons acting on their behalf.

**37.3 Eligibility criteria**

The goods must be imported into the United Kingdom with an authorised release certificate issued by a National Aviation Authority.

**Section 38**

**Relief for pharmaceuticals**

**38.1 Eligible goods**

Relief is available on goods falling under the goods codes shown in Table 38.1:

| [1] | [2] | [3] | [4] |
| --- | --- | --- | --- |
| Classification  Code | Duty Expression | Notes | Description |

|  |  |  |  |
| --- | --- | --- | --- |
| 2818300090 | 0% |  | (optional – to be filled in if time permits) |
| 2833220000 | 0% |  |  |
| 2842100090 | 0% |  |  |
| 2842908080 | 0% |  |  |
| 2843290000 | 0% |  |  |
| 2843300000 | 0% |  |  |
| 2843909000 | 0% |  |  |
| 2845901000 | 0% |  |  |
| 2845909090 | 0% |  |  |
| 2846902000 | 0% |  |  |
| 2852100000 | 0% |  |  |
| 2903392890 | 0% |  |  |
| 2903776090 | 0% |  |  |
| 2903780000 | 0% |  |  |
| 2903793090 | 0% |  |  |
| 2903798000 | 0% |  |  |
| 2903898090 | 0% |  |  |
| 2903920000 | 0% |  |  |
| 2903998090 | 0% |  |  |
| 2904100090 | 0% |  |  |
| 2904990090 | 0% |  |  |
| 2905220090 | 0% |  |  |
| 2905299000 | 0% |  |  |
| 2905399590 | 0% |  |  |
| 2905490090 | 0% |  |  |
| 2905599890 | 0% |  |  |
| 2906110000 | 0% |  |  |
| 2906190090 | 0% |  |  |
| 2906290090 | 0% |  |  |
| 2907199090 | 0% |  |  |
| 2907290090 | 0% |  |  |
| 2908190090 | 0% |  |  |
| 2908990090 | 0% |  |  |
| 2909199090 | 0% |  |  |
| 2909200090 | 0% |  |  |
| 2909303890 | 0% |  |  |
| 2909309090 | 0% |  |  |
| 2909498090 | 0% |  |  |
| 2909500090 | 0% |  |  |
| 2910200000 | 0% |  |  |
| 2910300000 | 0% |  |  |
| 2910400000 | 0% |  |  |
| 2910900090 | 0% |  |  |
| 2911000090 | 0% |  |  |
| 2912190000 | 0% |  |  |
| 2912290090 | 0% |  |  |
| 2912490090 | 0% |  |  |
| 2913000000 | 0% |  |  |
| 2914199090 | 0% |  |  |
| 2914290090 | 0% |  |  |
| 2914390090 | 0% |  |  |
| 2914409000 | 0% |  |  |
| 2914500090 | 0% |  |  |
| 2914620000 | 0% |  |  |
| 2914698090 | 0% |  |  |
| 2914790090 | 0% |  |  |
| 2915390090 | 0% |  |  |
| 2915500000 | 0% |  |  |
| 2915601990 | 0% |  |  |
| 2915609000 | 0% |  |  |
| 2915704000 | 0% |  |  |
| 2915907090 | 0% |  |  |
| 2916199590 | 0% |  |  |
| 2916200090 | 0% |  |  |
| 2916310090 | 0% |  |  |
| 2916399090 | 0% |  |  |
| 2917139090 | 0% |  |  |
| 2917191090 | 0% |  |  |
| 2917198090 | 0% |  |  |
| 2917340090 | 0% |  |  |
| 2917399590 | 0% |  |  |
| 2918110000 | 0% |  |  |
| 2918130000 | 0% |  |  |
| 2918160090 | 0% |  |  |
| 2918199890 | 0% |  |  |
| 2918220090 | 0% |  |  |
| 2918230000 | 0% |  |  |
| 2918290090 | 0% |  |  |
| 2918300090 | 0% |  |  |
| 2918999090 | 0% |  |  |
| 2919900090 | 0% |  |  |
| 2920190090 | 0% |  |  |
| 2920901090 | 0% |  |  |
| 2920907090 | 0% |  |  |
| 2921140000 | 0% |  |  |
| 2921195090 | 0% |  |  |
| 2921199990 | 0% |  |  |
| 2921290090 | 0% |  |  |
| 2921301000 | 0% |  |  |
| 2921309990 | 0% |  |  |
| 2921420090 | 0% |  |  |
| 2921430090 | 0% |  |  |
| 2921450090 | 0% |  |  |
| 2921490090 | 0% |  |  |
| 2921599090 | 0% |  |  |
| 2922110000 | 0% |  |  |
| 2922190090 | 0% |  |  |
| 2922290090 | 0% |  |  |
| 2922390090 | 0% |  |  |
| 2922410000 | 0% |  |  |
| 2922498590 | 0% |  |  |
| 2922500090 | 0% |  |  |
| 2923100090 | 0% |  |  |
| 2923200000 | 0% |  |  |
| 2923900090 | 0% |  |  |
| 2924190090 | 0% |  |  |
| 2924210090 | 0% |  |  |
| 2924297099 | 0% |  |  |
| 2925199590 | 0% |  |  |
| 2925290090 | 0% |  |  |
| 2926300000 | 0% |  |  |
| 2926907090 | 0% |  |  |
| 2927000090 | 0% |  |  |
| 2928009090 | 0% |  |  |
| 2929900090 | 0% |  |  |
| 2930200090 | 0% |  |  |
| 2930300000 | 0% |  |  |
| 2930901300 | 0% |  |  |
| 2930901600 | 0% |  |  |
| 2930909899 | 0% |  |  |
| 2931395000 | 0% |  |  |
| 2931399090 | 0% |  |  |
| 2931900090 | 0% |  |  |
| 2932190090 | 0% |  |  |
| 2932209090 | 0% |  |  |
| 2932950000 | 0% |  |  |
| 2932990090 | 0% |  |  |
| 2933119000 | 0% |  |  |
| 2933199090 | 0% |  |  |
| 2933210090 | 0% |  |  |
| 2933299090 | 0% |  |  |
| 2933330000 | 0% |  |  |
| 2933399990 | 0% |  |  |
| 2933491090 | 0% |  |  |
| 2933499090 | 0% |  |  |
| 2933539000 | 0% |  |  |
| 2933540000 | 0% |  |  |
| 2933599590 | 0% |  |  |
| 2933698070 | 0% |  |  |
| 2933698090 | 0% |  |  |
| 2933790090 | 0% |  |  |
| 2933919000 | 0% |  |  |
| 2933992000 | 0% |  |  |
| 2933998090 | 0% |  |  |
| 2934100090 | 0% |  |  |
| 2934208090 | 0% |  |  |
| 2934309090 | 0% |  |  |
| 2934999090 | 0% |  |  |
| 2935909099 | 0% |  |  |
| 2938100000 | 0% |  |  |
| 2938901000 | 0% |  |  |
| 2938909090 | 0% |  |  |
| 2940000080 | 0% |  |  |
| 2942000090 | 0% |  |  |
| 3204120090 | 0% |  |  |
| 3204130090 | 0% |  |  |
| 3204190090 | 0% |  |  |
| 3204900090 | 0% |  |  |
| 3402120000 | 0% |  |  |
| 3402130090 | 0% |  |  |
| 3504009000 | 0% |  |  |
| 3507909090 | 0% |  |  |
| 3808941000 | 0% |  |  |
| 3824996400 | 0% |  |  |
| 3824999299 | 0% |  |  |
| 3824999390 | 0% |  |  |
| 3901908099 | 0% |  |  |
| 3902909099 | 0% |  |  |
| 3905999099 | 0% |  |  |
| 3906909090 | 0% |  |  |
| 3907100090 | 0% |  |  |
| 3907202090 | 0% |  |  |
| 3907209990 | 0% |  |  |
| 3907300090 | 0% |  |  |
| 3907998090 | 0% |  |  |
| 3908900090 | 0% |  |  |
| 3909100000 | 0% |  |  |
| 3909400090 | 0% |  |  |
| 3911901990 | 0% |  |  |
| 3911909990 | 0% |  |  |
| 3912310000 | 0% |  |  |
| 3912398590 | 0% |  |  |
| 3912901090 | 0% |  |  |
| 3913900099 | 0% |  |  |
| 3914000000 | 0% |  |  |

**38.2 Persons eligible to claim relief**

* Persons importing eligible goods into the United Kingdom; or,
* Persons acting on their behalf.

**38.3 Eligibility criteria**

Goods must be pharmaceutical products of the following categories:

1. pharmaceutical substances which are covered by the CAS RN (chemical abstracts service registry numbers) and the international non-proprietary names (INNs) listed in Annex 38A;
2. salts, esters and hydrates of INNs which are described by combining INNs of Annex 38A with prefixes or suffixes of Annex 38B, provided such products are classifiable in the same 6-digit Harmonized System subheadings as the relevant INN;
3. salts, esters and hydrates of INNs which are listed in Annex 38C and which are not classifiable in the same 6-digit Harmonized System subheadings as the corresponding INNs;
4. pharmaceutical intermediates, that is, compounds of a kind used in the manufacture of finished pharmaceutical products which are covered by the CAS RN and the chemical names, listed in Annex 38D.

Special cases:

1. INNs cover only those substances described in the lists of recommended and proposed INNs published by the World Health Organisation (WHO). Where the number of substances covered by an INN is less than that covered by the CAS RN, only those substances covered by the INN will be subject to the relief;
2. where a product of Annex 38A or Annex 38D is identified by a CAS RN corresponding to a specific isomer, only that isomer may qualify for the relief;
3. double derivatives (salts, esters and hydrates) of INNs identified by a combination of an INN of Annex 38A with a prefix or suffix of Annex 38B qualify for the relief, provided they are classifiable in the same 6-digit HS-subheading as the relevant INN, for example: alanine methyl ester, hydrochloride;
4. where an INN of Annex 38A is a salt (or an ester), no other salt (or ester) of the acid corresponding to the INN may qualify for the relief, for example:
   * + oxprenoate potassium (INN): qualifies for relief
     + oxprenoate sodium: does not qualify for the relief

[Insert Annexes 38A, 38B, 38C and 38D]

1. DN Relief from import duty is available on civil aircraft and goods for use in civil aircraft through the Authorised Use procedure. However, in order to reduce administrative burden, a declaration to the Authorised Use procedure is not required for certain civil aircraft. The purpose of this relief is to provide full relief from import duty on such aircraft. [↑](#footnote-ref-1)