

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,
MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL
INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments
and apparatus; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibre, optical fibre bundle or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
- (m) Capacity measures, which are to be classified according to their constituent material; or

(n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Note 3 and 4 to Section XVI apply also to this Chapter.

4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:

- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7.- Heading 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.						
9001.1000	- Optical fibres, optical fibre bundles and cables	20%	Free	15%	Free	-	88419
9001.2000	- Sheets and plates of polarising material	20%	Free	15%	Free	-	88419
9001.3000	- Contact lenses	20%	Free	15%	Free	-	88411
9001.4000	- Spectacle lenses of glass	20%	Free	15%	Free	-	88415
9001.5000	- Spectacle lenses of other materials	20%	Free	15%	Free	-	88417
9001.9000	- Other	20%	Free	15%	Free	-	88419
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.						
	- Objectives lenses:						
9002.1100	- - For cameras, projectors or photographic enlargers or reducers	20%	Free	15%	Free	-	88431
9002.1900	- - Other	20%	Free	15%	Free	-	88432
9002.2000	- Filters	20%	Free	15%	Free	-	88433
9002.9000	- Other	20%	Free	15%	Free	-	88439
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.						
	- Frames and mountings:						
9003.1100	- - Of plastics	20%	Free	15%	Free	-	88421
9003.1900	- - Of other materials	20%	Free	15%	Free	-	88421
9003.9000	- Parts	20%	Free	15%	Free	-	88422
90.04	Spectacles, goggles and the like, corrective, protective or other.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9004.1000	- Sunglasses	20%	Free	15%	Free	-	88423
9004.9000	- Other	20%	Free	15%	Free	-	88423
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.						
9005.1000	- Binoculars	20%	Free	15%	Free	No.	87111
9005.8000	- Other instruments	20%	Free	15%	Free	No.	87115
9005.9000	- Parts and accessories (including mountings)	20%	Free	15%	Free	No.	87119
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of 85.39.						
9006.3000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	20%	Free	15%	Free	No.	88111
9006.4000	- Instant print cameras - Other cameras:	20%	Free	15%	Free	No.	88111
9006.5100	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	20%	Free	15%	Free	No.	88111
9006.5200	- - Other, for roll film of a width less than 35 mm	20%	Free	15%	Free	No.	88111
9006.5300	- - Other, for roll film of a width of 35 mm	20%	Free	15%	Free	No.	88111
9006.5900	- - Other - Photographic flashlight apparatus and flashbulbs:	20%	Free	15%	Free	No.	88111
9006.6100	- - Discharge lamp ("electronic") flashlight apparatus	20%	Free	15%	Free	No.	88113
9006.6900	- - Other - Parts and accessories:	20%	Free	15%	Free	No.	88113
9006.9100	- - For cameras	20%	Free	15%	Free	-	88114
9006.9900	- - Other	20%	Free	15%	Free	-	88115

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.						
9007.1000	- Cameras	20%	Free	15%	Free	No	88121
9007.2000	- Projectors	20%	Free	15%	Free	No	88122
	- Parts and accessories:						
9007.9100	-- For cameras	20%	Free	15%	Free	-	88123
9007.9200	-- For projectors	20%	Free	15%	Free	-	88124
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.						
9008.5000	-Projectors, enlargers and reducers	20%	Free	15%	Free	-	88131
	- Parts and accessories:						
9008.9010	- - - Of goods of 9008.1000 or of 9008.3000	20%	Free	15%	Free	-	88134
9008.9090	- - - Of goods of 9008.2000 or of 9008.4000	20%	Free	15%	Free	-	88134
[90.09]							
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.						
9010.1000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	8%	Free	15%	Free	-	88135
9010.5000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	8%	Free	15%	Free	-	88135
9010.6000	- Projection screens	8%	Free	15%	Free	No.	88135
9010.9000	- Parts and accessories	8%	Free	15%	Free	-	88136
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9011.1000	- Stereoscopic microscopes	8%	Free	15%	Free	-	87141
9011.2000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	8%	Free	15%	Free	-	87143
9011.8000	- Other microscopes	8%	Free	15%	Free	-	87145
9011.9000	- Parts and accessories	8%	Free	15%	Free	-	87149
90.12	Microscopes other than optical microscopes; diffraction apparatus.						
9012.1000	- Microscopes other than optical microscopes; diffraction apparatus	8%	Free	15%	Free	-	87131
9012.9000	- Parts and accessories	8%	Free	15%	Free	-	87139
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.						
9013.1000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	8%	Free	15%	Free	No.	87191
9013.2000	- Lasers, other than laser diodes	8%	Free	15%	Free	-	87192
9013.8000	- Other devices, appliances and instruments	8%	Free	15%	Free	-	87193
9013.9000	- Parts and accessories	8%	Free	15%	Free	-	87199
90.14	Direction finding compasses; other navigational instruments and appliances.						
9014.1000	- Direction finding compasses	8%	Free	15%	Free	No.	87411
9014.2000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	8%	Free	15%	Free	-	87411
9014.8000	- Other instruments and appliances	8%	Free	15%	Free	-	87411
9014.9000	- Parts and accessories	8%	Free	15%	Free	-	87412
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9015.1000	- Rangefinders	8%	Free	15%	Free	-	87413
9015.2000	- Theodolites and tachymeters (tacheometers)	8%	Free	15%	Free	-	87413
9015.3000	- Levels	8%	Free	15%	Free	-	87413
9015.4000	- Photogrammetrical surveying instruments and appliances	8%	Free	15%	Free	-	87413
9015.8000	- Other instruments and appliances	8%	Free	15%	Free	-	87413
9015.9000	- Parts and accessories	8%	Free	15%	Free	-	87414
9016.0000	Balances of a sensitivity of 5 cg or better, with or without weights.	8%	Free	15%	Free	-	87451
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.						
9017.1000	- Drafting tables and machines, whether or not automatic	8%	Free	15%	Free	-	87422
9017.2000	- Other drawing, marking-out or mathematical calculating instruments	8%	Free	15%	Free	-	87422
9017.3000	- Micrometers, callipers and gauges	8%	Free	15%	Free	-	87423
9017.8000	- Other instruments	8%	Free	15%	Free	-	87423
9017.9000	- Parts and accessories	8%	Free	15%	Free	-	87424
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.						
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):						
9018.1100	- - Electro-cardiographs	8%	Free	15%	Free	-	77412

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9018.1200	- - Ultrasonic scanning apparatus	8%	Free	15%	Free	-	77412
9018.1300	- - Magnetic resonance imaging apparatus	8%	Free	15%	Free	-	77412
9018.1400	- - Scintigraphic apparatus	8%	Free	15%	Free	-	77412
9018.1900	- - Other	8%	Free	15%	Free	-	77412
9018.2000	- Ultra-violet or infra-red ray apparatus	8%	Free	15%	Free	-	77413
	- Syringes, needles, catheters, cannulae and the like:						
9018.3100	- - Syringes, with or without needles	8%	Free	15%	Free	-	87221
9018.3200	- - Tubular metal needles and needles for sutures	8%	Free	15%	Free	-	87221
9018.3900	- - Other	8%	Free	15%	Free	-	87221
	- Other instruments and appliances, used in dental sciences:						
9018.4100	- - Dental drill engines, whether or not combined on a single base with other dental equipment	8%	Free	15%	Free	-	87211
9018.4900	- - Other	8%	Free	15%	Free	-	87219
9018.5000	- Other ophthalmic instruments and appliances	8%	Free	15%	Free	-	87225
9018.9000	- Other instruments and appliances	8%	Free	15%	Free	-	87229
90.19	Mechano-therapy appliances; Massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.						
9019.1000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	8%	Free	15%	Free	-	87231
9019.2000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	8%	Free	15%	Free	-	87233
9020.0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	8%	Free	15%	Free	-	87235

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.						
9021.1000	- Orthopaedic or fracture appliances	8%	Free	15%	Free	-	89963
	- Artificial teeth and dental fittings:						
9021.2100	- - Artificial teeth	8%	Free	15%	Free	-	89965
9021.2900	- - Other	8%	Free	15%	Free	-	89965
	- Other artificial parts of the body:						
9021.3100	- - Artificial joints	8%	Free	15%	Free	-	89966
9021.3900	- - Other	8%	Free	15%	Free	-	89966
9021.4000	- Hearing aids, excluding parts and accessories	8%	Free	15%	Free	-	89961
9021.5000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	8%	Free	15%	Free	-	89967
9021.9000	- Other	8%	Free	15%	Free	-	89969
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.						
	- Apparatus based on the use of X rays, whether or not for medical, surgical dental or veterinary uses, including radiography or radiotherapy app						
9022.1200	- - Computed tomography apparatus	8%	Free	15%	Free	-	77421
9022.1300	- - Other, for dental uses	8%	Free	15%	Free	-	77421
9022.1400	- - Other, for medical, surgical or veterinary uses	8%	Free	15%	Free	-	77421

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9022.1900	- - For other uses - Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	8%	Free	15%	Free	-	77421
9022.2100	- - For medical, surgical, dental or veterinary uses	8%	Free	15%	Free	-	77422
9022.2900	- - For other uses	8%	Free	15%	Free	-	77422
9022.3000	- X-ray tubes	8%	Free	15%	Free	-	77423
9022.9000	- Other, including parts and accessories	8%	Free	15%	Free	-	77429
9023.0000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	8%	Free	15%	Free	-	87452
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).						
9024.1000	- Machines and appliances for testing metals	8%	Free	15%	Free	-	87453
9024.8000	- Other machines and appliances	8%	Free	15%	Free	-	87453
9024.9000	- Parts and accessories	8%	Free	15%	Free	-	87454
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.						
	- Thermometers and pyrometers, not combined with other instruments:						
9025.1100	- - Liquid-filled, for direct reading	8%	Free	15%	Free	-	87455
9025.1900	- - Other	8%	Free	15%	Free	-	87455
	- Other instruments						
9025.8010	---Barometers, not combined with other instruments	8%	Free	15%	Free	-	87455

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9025.8090	---Other	8%	Free	15%	Free	-	87455
9025.9000	- Parts and accessories	8%	Free	15%	Free	-	87456
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.						
9026.1000	- For measuring or checking the flow or level of liquids	8%	Free	15%	Free	-	87431
9026.2000	- For measuring or checking pressure	8%	Free	15%	Free	-	87435
9026.8000	- Other instruments or apparatus	8%	Free	15%	Free	-	87437
9026.9000	- Parts and accessories	8%	Free	15%	Free	-	87439
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.						
9027.1000	- Gas or smoke analysis apparatus	8%	Free	15%	Free	-	87441
9027.2000	- Chromatographs and electrophoresis instruments	8%	Free	15%	Free	-	87442
9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	8%	Free	15%	Free	-	87443
9027.5000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	8%	Free	15%	Free	-	87445
9027.8000	- Other instruments and apparatus	8%	Free	15%	Free	-	87446
9027.9000	- Microtomes; parts and accessories	8%	Free	15%	Free	-	87449
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9028.1000	- Gas meters	8%	Free	15%	Free	-	87311
9028.2000	- Liquid meters	8%	Free	15%	Free	-	87313
9028.3000	- Electricity meters	8%	Free	15%	Free	-	87315
9028.9000	- Parts and accessories	8%	Free	15%	Free	-	87319
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.						
9029.1000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	20%	Free	15%	Free	-	87321
9029.2000	- Speed indicators and tachometers; stroboscopes	20%	Free	15%	Free	-	87325
9029.9000	- Parts and accessories	20%	Free	15%	Free	-	87329
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.						
9030.1000	- Instruments and apparatus for measuring or detecting ionising radiations	8%	Free	15%	Free	-	87471
9030.2000	- Oscilloscopes and oscillographs	8%	Free	15%	Free	-	87473
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:						
9030.3100	- - Multimeters without a recording device	8%	Free	15%	Free	-	87475
9030.3200	- - Multimeters with a recording device	8%	Free	15%	Free	-	87478
9030.3300	- - Other, without a recording device	8%	Free	15%	Free	-	87475
9030.3900	- - Other, with a recording device	8%	Free	15%	Free	-	87478
9030.4000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	8%	Free	15%	Free	-	87477

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other instruments and apparatus:						
9030.8200	- - For measuring or checking semiconductor wafers or devices	8%	Free	15%	Free	-	87478
9030.8400	- - Other, with a recording device	8%	Free	15%	Free	-	87478
9030.8900	- - Other	8%	Free	15%	Free	-	87478
9030.9000	- Parts and accessories	8%	Free	15%	Free	-	87479
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.						
9031.1000	- Machines for balancing mechanical parts	8%	Free	15%	Free	-	87425
9031.2000	- Test benches	8%	Free	15%	Free	-	87425
	- Other optical instruments and appliances:						
9031.4100	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	8%	Free	15%	Free	-	87425
9031.4900	- - Other	8%	Free	15%	Free	-	87425
9031.8000	- Other instruments, appliances and machines	8%	Free	15%	Free	-	87425
9031.9000	- Parts and accessories	8%	Free	15%	Free	-	87426
90.32	Automatic regulating or controlling instruments and apparatus.						
9032.1000	- Thermostats	8%	Free	15%	Free	-	87461
9032.2000	- Manostats	8%	Free	15%	Free	-	87463
	- Other instruments and apparatus:						
9032.8100	- - Hydraulic or pneumatic	8%	Free	15%	Free	-	87465
9032.8900	- - Other	8%	Free	15%	Free	-	87465
9032.9000	- Parts and accessories	8%	Free	15%	Free	-	87469
9033.0000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	8%	Free	15%	Free	-	87490

CHAPTER 91

Clocks and watches and parts thereof

Notes.

- 1.- This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
- 2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
- 3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
- 4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal. - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:						
9101.1100	- - With mechanical display only	20%	Free	15%	Free	No.	88531
9101.1900	- - Other	20%	Free	15%	Free	No.	88531

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other wrist-watches, whether or not incorporating a stop-watch facility:						
9101.2100	- - With automatic winding	20%	Free	15%	Free	No.	88532
9101.2900	- - Other	20%	Free	15%	Free	No.	88531
	- Other:						
9101.9100	- - Electrically operated	20%	Free	15%	Free	No.	88539
9101.9900	- - Other	20%	Free	15%	Free	No.	88539
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.						
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:						
9102.1100	- - With mechanical display only	20%	Free	15%	Free	No.	88541
9102.1200	- - With opto-electronic display only	20%	Free	15%	Free	No.	88541
9102.1900	- - Other	20%	Free	15%	Free	No.	88541
	- Other wrist-watches, whether or not incorporating a stop-watch facility:						
9102.2100	- - With automatic winding	20%	Free	15%	Free	No.	88542
9102.2900	- - Other	20%	Free	15%	Free	No.	88542
	- Other:						
9102.9100	- - Electrically operated	20%	Free	15%	Free	No.	88549
9102.9900	- - Other	20%	Free	15%	Free	No.	88549
91.03	Clocks with watch movements, excluding clocks of heading 91.04.						
9103.1000	- Electrically operated	20%	Free	15%	Free	No.	88572
9103.9000	- Other	20%	Free	15%	Free	No.	88573
9104.0000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	20%	Free	15%	Free	No.	88571
91.05	Other clocks.						
	- Alarm clocks:						
9105.1100	- - Electrically operated	20%	Free	15%	Free	-	88574
9105.1900	- - Other	20%	Free	15%	Free	-	88575

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Wall clocks:						
9105.2100	- - Electrically operated	20%	Free	15%	Free	-	88576
9105.2900	- - Other	20%	Free	15%	Free	-	88577
	- Other:						
9105.9100	- - Electrically operated	20%	Free	15%	Free	-	88578
9105.9900	- - Other	20%	Free	15%	Free	-	88579
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).						
9106.1000	- Time-registers; time-recorders	8%	Free	15%	Free	-	88594
9106.9000	- Other	8%	Free	15%	Free	-	88594
9107.0000	Time switches with clock or watch movement or with synchronous motor.	20%	Free	15%	Free	-	88595
91.08	Watch movements, complete and assembled.						
	- Electrically operated:						
9108.1100	- - With mechanical display only or with a device to which a mechanical display can be incorporated	20%	Free	15%	Free	-	88551
9108.1200	- - With opto-electronic display only	20%	Free	15%	Free	-	88551
9108.1900	- - Other	20%	Free	15%	Free	-	88551
9108.2000	- With automatic winding	20%	Free	15%	Free	-	88552
9108.9000	- Other	20%	Free	15%	Free	-	88552
91.09	Clock movements, complete and assembled.						
9109.1000	- Electrically operated	20%	Free	15%	Free	-	88596
9109.9000	- Other	20%	Free	15%	Free	-	88596
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Of watches:						
9110.1100	- - Complete movements, unassembled or partly assembled (movement sets)	20%	Free	15%	Free	-	88598
9110.1200	- - Incomplete movements, assembled	20%	Free	15%	Free	-	88598
9110.1900	- - Rough movements	20%	Free	15%	Free	-	88598
9110.9000	- Other	20%	Free	15%	Free	-	88598
91.11	Watch cases and parts thereof.						
9111.1000	- Cases of precious metal or of metal clad with precious metal	20%	Free	15%	Free	-	88591
9111.2000	- Cases of base metal, whether or not gold- or silver-plated	20%	Free	15%	Free	-	88591
9111.8000	- Other cases	20%	Free	15%	Free	-	88591
9111.9000	- Parts	20%	Free	15%	Free	-	88591
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.						
9112.2000	- Cases	20%	Free	15%	Free	-	88597
9112.9000	- Parts	20%	Free	15%	Free	-	88597
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.						
9113.1000	- Of precious metal or of metal clad with precious metal	20%	Free	15%	Free	-	88592
9113.2000	- Of base metal, whether or not gold- or silver-plated	20%	Free	15%	Free	-	88592
	- Other						
9113.9010	---Of natural or cultured pearls, precious or semi-precious stones	20%	Free	15%	Free	-	88593
9113.9090	---Other	20%	Free	15%	Free	-	88593
91.14	Other clock or watch parts.						
9114.1000	- Springs, including hair-springs	20%	Free	15%	Free	-	88599
9114.3000	- Dials	20%	Free	15%	Free	-	88599
9114.4000	- Plates and bridges	20%	Free	15%	Free	-	88599
9114.9000	- Other	20%	Free	15%	Free	-	88599

CHAPTER 92

Musical instruments; parts and accessories of such articles

Notes.

1.- This Chapter does not cover:

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading 95.03);
- (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.						
9201.1000	- Upright pianos	8%	Free	15%	Free	No.	89813
9201.2000	- Grand pianos	8%	Free	15%	Free	No.	89813
9201.9000	- Other	8%	Free	15%	Free	No.	89813
92.02	Other string musical instruments (for example, guitars, violins, harps).						
9202.1000	- Played with a bow	8%	Free	15%	Free	No.	89815
	- Other						
9202.9010	---Ukelele	8%	Free	15%	Free	No.	89815
9202.9090	---Other	8%	Free	15%	Free	No.	89815
[92.03]							
[92.04]							

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.						
9205.1000	- Brass-wind instruments	8%	Free	15%	Free	No.	89823
9205.9000	- Other	8%	Free	15%	Free	No.	89823
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).						
9206.0010	---Island drums	8%	Free	15%	Free	No.	89824
9206.0090	---Other	8%	Free	15%	Free	No.	89824
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).						
9207.1000	- Keyboard instruments, other than accordions	8%	Free	15%	Free	No.	89825
9207.9000	- Other	8%	Free	15%	Free	No.	89826
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.						
9208.1000	- Musical boxes	8%	Free	15%	Free	No.	89829
9208.9000	- Other	8%	Free	15%	Free	No.	89829
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.						
9209.3000	- Musical instrument strings	8%	Free	15%	Free	No.	89890
	- Other:						
9209.9100	- - Parts and accessories for pianos	8%	Free	15%	Free	No.	89890
9209.9200	- - Parts and accessories for the musical instruments of heading 92.02	8%	Free	15%	Free	No.	89890

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9209.9400	-- Parts and accessories for the musical instruments of heading 92.07	8%	Free	15%	Free	No.	89890
9209.9900	-- Other	8%	Free	15%	Free	No.	89890

SECTION XIX
ARMS AND AMMUNITION;
PARTS AND ACCESSORIES THEREOF

CHAPTER 93
ARMS AND AMMUNITION;
PARTS AND ACCESSORIES THEREOF

Notes.

1.- This Chapter does not cover:

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.						
9301.1000	- Artillery weapons (for example, guns, howitzers and mortars)	20%	Free	15%	Free	-	89112
9301.2000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	20%	Free	15%	Free	-	89112
9301.9000	- Other	20%	Free	15%	Free	-	89112
9302.0000	Revolvers and pistols, other than those of heading 93.03 or 93.04.	20%	Free	15%	Free	No.	89114
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).						

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9303.1000	- Muzzle-loading firearms	20%	Free	15%	Free	No.	89131
9303.2000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	20%	Free	15%	Free	No.	89131
9303.3000	- Other sporting, hunting or target-shooting rifles	20%	Free	15%	Free	No.	89131
9303.9000	- Other	20%	Free	15%	Free	No.	89131
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons) excluding those of heading 93.07.						
9304.0010	- - - Underwater spear guns	20%	Free	15%	Free	No.	89139
9304.0090	- - - Other	20%	Free	15%	Free	No.	89139
93.05	Parts and accessories of articles of heading 93.01 to 93.04.						
9305.1000	- Of revolvers or pistols	20%	Free	15%	Free	No.	89191
9305.2000	- Of shotguns or rifles of heading 93.03	20%	Free	15%	Free	No.	89193
	- Other:						
9305.9100	- - Of military weapons of heading 93.01	20%	Free	15%	Free	No.	89199
	- - Other						
9305.9910	---Parts of underwater spear guns	20%	Free	15%	Free	No.	89199
9305.9990	---Other	20%	Free	15%	Free	No.	89199
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.						
	- Shotgun cartridges and parts thereof; air gun pellets:						
9306.2100	- - Cartridges	20%	Free	15%	Free	No.	89122
9306.2900	- - Other	20%	Free	15%	Free	No.	89123
9306.3000	- Other cartridges and parts thereof	20%	Free	15%	Free	No.	89124
9306.9000	- Other	20%	Free	15%	Free	No.	89129
9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	20%	Free	15%	Free	-	89113