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 7113 or 7117, as the case may be);
- (c) parts of general use, as 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 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);
 - (d) bearing balls (heading 7326 or heading 8482, as the case may be);
 - (e) articles of heading 8412 constructed to work without an escapement;
 - (f) ball bearings (heading 8482);
- (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 9101 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 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.
- 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 of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9101	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 11 00	With mechanical display only	u	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9101 19 00	Other	u	12.5%
	- Other wrist-watches, whether or not		
	incorporating a stop-watch facility:		
9101 21 00	With automatic winding	u	12.5%
9101 29 00	Other	u	12.5%
010101	- Other:		
9101 91	Electrically operated:		10.50/
9101 91 10	Pocket-watches	u	12.5%
9101 91 20	Stop-watches	u	12.5%
9101 91 90	Other	u	12.5%
9101 99	Other:		10.70/
9101 99 10	Pocket-watches	u	12.5%
9101 99 20	Stop-watches	u	12.5%
9101 99 90	Other	u	12.5%
9102	Wrist-watches, pocket-watches and other		
	WATCHES, INCLUDING STOP WATCHES, OTHER THAN		
	THOSE OF HEADING 9101		
	- Wrist-watches, electrically operated, whether or		
0100 11 00	not incorporating a stop-watch facility:		10.50/
9102 11 00	With mechanical display only	u	12.5%
9102 12 00	With opto-electronic display only	u	12.5%
9102 19 00	Other	u	12.5%
	- Other wrist-watches, whether or not		
0102.21.00	incorporating a stop-watch facility:		10.50/
9102 21 00	With automatic winding	u	12.5%
9102 29 00	Other	u	12.5%
0102 01	- Other:		
9102 91	Electrically operated:		10.50/
9102 91 10	Pocket-watches	u	12.5%
9102 91 20	Stop-watches	u	12.5%
9102 91 90	Other	u	12.5%
9102 99	Other:		10.50/
9102 99 10	Pocket-watches	u	12.5%
9102 99 20	Stop-watches	u	12.5%
9102 99 90	Other	u	12.5%
9103	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING 9104		
9103 10 00	- Electrically operated	u	12.5%
9103 10 00	- Other	u	12.5%
9104 00 00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE	u	12.5%
7104 UU UU	FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	u	12.5/0
9105	Other clocks		
	- Alarm clocks:		
9105 11 00	Electrically operated	u	12.5%
	• •		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9105 19 00	Other	u	12.5%
	- Wall clocks:		
9105 21 00	Electrically operated	u	12.5%
9105 29 00	Other	u	12.5%
	- Other:		
9105 91 00	Electrically operated	u	12.5%
9105 99	Other:		
9105 99 10	Time pieces	u	12.5%
9105 99 90	Other	u	12.5%
9106	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 10 00	- Time-registers; time-recorders	u	12.5%
9106 90 00	- Other	u	12.5%
9107 00 00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH	u	12.5%
	SYNCHRONOUS MOTOR		
9108	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED		
	- Electrically operated:		
9108 11 00	With mechanical display only or with a device	u	12.5%
, - 0 0 0 0	to which a mechanical display can be incorporated		
9108 12 00	With opto-electronic display only	u	12.5%
9108 19 00	Other	u	12.5%
9108 20 00	- With automatic winding	u	12.5%
9108 90 00	- Other	u	12.5%
9109	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED		
9109 10	- Electrically operated:		
9109 10 10	Of alarm clocks	u	12.5%
9109 10 90	Other	u	12.5%
9109 90 00	- Other	u	12.5%
9110	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED		
	OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE		
	WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH		
	OR CLOCK MOVEMENTS		
	- Of watches:		
9110 11 00	Complete movements, unassembled or	u	12.5%
	partly assembled (movement sets)		
9110 12 00	Incomplete movements, assembled	u	12.5%
9110 19 00	Rough movements	u	12.5%
9110 90 00	- Other	u	12.5%
9111	WATCH CASES AND PARTS THEREOF		
9111 10 00	- Cases of precious metal or of metal clad	u	12.5%
	ı.		

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		with precious metal		
9111 20 00	_	Cases of base metal, whether or not gold-or	u	12.5%
		silver-plated		
9111 80 00	_	Other cases	u	12.5%
9111 90 00	_	Parts	kg.	12.5%
9112		CLOCK CASES AND CASES OF A SIMILAR TYPE FOR	C	
		OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF		
9112 20 00	-	Cases	u	12.5%
9112 90 00	-	Parts	kg.	12.5%
9113		WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF		
9113 10 00		Of precious metal or of metal clad with precious	u	12.5%
9113 10 00	-	metal	u	12.370
9113 20		Of base metal, whether or not gold- or silver-plat	ed·	
9113 20 10		Parts	kg.	12.5%
9113 20 90		Other	kg.	12.5%
9113 90	_	Other:	r.S.	12.5 /0
9113 90 10		Parts	kg.	12.5%
9113 90 90		Other	kg.	12.5%
9114		OTHER CLOCK OR WATCH PARTS	118.	12.0 / 0
9114 10	_	Springs, including hair-springs:		
9114 10 10		For watches	kg.	12.5%
9114 10 20		For clocks	kg.	12.5%
911430	_	Dials:	8	
9114 30 10		For watches	kg.	12.5%
9114 30 20		For clocks	kg.	12.5%
911440	_	Plates and bridges:	C	
9114 40 10		For watches	kg.	12.5%
9114 40 20		For clocks	kg.	12.5%
9114 90	-	Other:	C	
9114 90 30		Jewels	kg.	12.5%
9114 90 90		Other:	-	
9114 90 91		For watches	kg.	12.5%
9114 90 92		For clocks	kg.	12.5%

[•] The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.

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 9503); or
 - (d) brushes for cleaning musical instruments (heading 9603).
- 2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 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 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9201	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSI-CHORDS		
	AND OTHER KEYBOARD STRINGED INSTRUMENTS		
9201 10 00	- Upright pianos	u	12.5%
9201 20 00	- Grand pianos	u	12.5%
9201 90 00	- Other	u	12.5%
9202	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE,		
	GUITARS, VIOLINS, HARPS)		
9202 10 00	- Played with a bow	u	12.5%
9202 90 00	- Other	u	12.5%
9203	Omitted		
9204	Omitted		
9205	WIND MUSICAL INSTRUMENTS (FOR EXAMPLE,		
	KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS,		
	TRUMPETS, BAGPIPES), OTHER THAN FAIRGROUND		
	ORGANS AND MECHANICAL STREET ORGANS		
9205 10 00	- Brass-wind instruments	u	12.5%
9205 90	- Other:		
9205 90 10	Flutes	u	12.5%
9205 90 20	Clarinets	u	12.5%
9205 90 90	Other	u	12.5%
9206 00 00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS,	u	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	XYLOPHONES, CYMBOLS, CASTANETS, MARACAS)		
9207	Musical instruments, the sound of which is		
	PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR		
	EXAMPLE, ORGANS, GUITARS, ACCORDIONS)		
9207 10 00	- Keyboard instruments, other than accordions	u	12.5%
9207 90 00	- Other	u	12.5%
9208	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		
0200 10 00	MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS		10.50/
9208 10 00	- Musical boxes	u	12.5%
9208 90 00	- Other	u	12.5%
9209	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		
0200 20 00	PIPES OF ALL KINDS	1	12.50/
9209 30 00	Musical instrument stringsOther:	kg.	12.5%
9209 91 00		1ra	12.5%
9209 91 00	Parts and accessories for pianosParts and accessories for the musical	kg.	12.5%
7407 74 00	instruments of Heading 9202	kg.	12.370
9209 94 00	Parts and accessories for the musical	kg.	12.5%
7207 7 4 00	instruments of Heading 9207	ĸg.	12.3/0
9209 99 00	Other	kg.	12.5%
J4UJ JJ UU	Onici	ĸg.	12.5/0