

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, 7008.00, 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, 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 sensitized 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 fibres, optical fibre bundles 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) Capacity measures, which are to be classified according to their constituent material; or
 - (m) 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 9033.00) 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 9033.00.
3. The provisions of Notes 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, stabilized 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, stabilized against disturbances, by constantly or periodically measuring its actual value.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.01 9001.10.00 9001.20.00 9001.30.00 9001.40.00 9001.50.00 9001.90.00 9001.90.10 9001.90.90	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. Optical fibres, optical fibre bundles and cables Sheets and plates of polarising material Contact lenses Spectacle lenses of glass Spectacle lenses of other materials Other: Colour filters for cameras Other	Free Free Free Free Free 25% 5%	kg kg kg kg kg kg kg
90.02 9002.11.00 9002.19.00 9002.20.00 9002.20.10 9002.20.90 9002.90.00 9002.90.10 9002.90.90	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. Objective lenses: For cameras, projectors or photographic enlargers or reducers Other Filters: For photographic or cinematographic apparatus including projectors Other Other: For photographic or cinematographic apparatus including projectors Other	5% 5% 5% 5% 5% 5% 5%	kg kg kg kg kg kg kg
90.03 9003.11.00 9003.19.00 9003.90.00	Frames and mountings for spectacles, goggles or the like, and parts thereof. Frames and mountings: Of plastic Of other materials Parts	5% 5% 5%	kg kg kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.04 9004.10.00 9004.90.00	Spectacles, goggles and the like, corrective, protective or other. Sunglasses Other	25% 25%	kg and No kg and No
90.05 9005.10.00 9005.80.00 9005.80.10 9005.80.90 9005.90.00 9005.90.10 9005.90.90	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. Binoculars Other instruments: Refracting telescopes (monoculars) Other Parts and accessories (including mountings): For refracting telescopes (binoculars and monoculars) Other	5% 5% 5% 5% 5% 5%	kg and No kg and No kg and No kg kg
90.06 9006.10.00 9006.30.00 9006.40.00 9006.51.00 9006.52.00 9006.53.00 9006.59.00 9006.61.00 9006.69.00 9006.91.00 9006.99.00	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39. Cameras of a kind used for preparing printing plates or cylinders 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 Instant print cameras Other cameras: With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm Other, for roll film of a width less than 35 mm Other, for roll film of a width of 35 mm Other Photographic flashlight apparatus and flashbulbs: Discharge lamp (“electronic”) flashlight apparatus Other Parts and accessories: For cameras Other	25% 25% 25% 25% 25% 25% 25% 25% 25% 25% 25%	kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		
9007.11.00	Cameras: For film of less than 16 mm width or for double – 8 mm film	25%	kg and No
9007.19.00	Other	25%	kg and No
9007.20.00	Projectors:		
9007.20.10	For film of less than 16 mm width or for double – 8 mm film	25%	kg and No
9007.20.90	Other	25%	kg and No
	Parts and accessories:		
9007.91.00	For cameras	25%	kg and No
9007.92.00	For projectors	25%	kg and No
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.		
9008.10.00	Slide projectors	5%	kg
9008.20.00	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	5%	kg
9008.30.00	Other image projectors	5%	kg
9008.40.00	Photographic (other than cinematographic) enlargers and reducers	25%	kg
9008.90.00	Parts and accessories:		
9008.90.10	Of photographic enlargers and reducers	25%	kg
9008.90.90	Other	5%	kg
[90.09]			
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		
9010.10.00	Apparatus and equipment for automatically developing photographic (including cinemato-graphic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	25%	kg
9010.50.00	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	25%	kg
9010.60.00	Projection screens	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9010.90.00	Parts and accessories	25%	kg
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.		
9011.10.00	Stereoscopic microscopes	5%	kg
9011.20.00	Other microscopes, for photomicrography, cine-photomicrography or microprojection	5%	kg
9011.80.00	Other microscopes	5%	kg
9011.90.00	Parts and accessories	5%	kg
90.12	Microscopes other than optical microscopes; diffraction apparatus.		
9012.10.00	Microscopes other than optical microscopes; diffraction apparatus	Free	kg
9012.90.00	Parts and accessories	Free	kg
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.		
9013.10.00	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	Free	kg
9013.20.00	Lasers, other than laser diodes	Free	kg
9013.80.00	Other devices, appliances and instruments	Free	kg
9013.90.00	Parts and accessories	Free	kg
90.14	Direction finding compasses; other navigational instruments and appliances.		
9014.10.00	Direction finding compasses	Free	kg
9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses)	Free	kg
9014.80.00	Other instruments and appliances	Free	kg
9014.90.00	Parts and accessories	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
9015.10.00	Rangefinders	Free	kg
9015.20.00	Theodolites and tachymeters (tacheometers)	Free	kg
9015.30.00	Levels	Free	kg
9015.40.00	Photogrammetrical surveying instruments and appliances	Free	kg
9015.80.00	Other instruments and appliances	Free	kg
9015.90.00	Parts and accessories	Free	kg
9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	Free	kg
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, calipers), not specified or included elsewhere in this Chapter.		
9017.10.00	Drafting tables and machines, whether or not automatic	Free	kg
9017.20.00	Other drawing, marking-out or mathematical calculating instruments	Free	kg
9017.30.00	Micrometers, calipers and gauges	Free	kg
9017.80.00	Other instruments	Free	kg
9017.90.00	Parts and accessories	Free	kg
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):		
9018.11.00	Electro-cardiographs	10%	kg
9018.12.00	Ultrasonic scanning apparatus	10%	kg
9018.13.00	Magnetic resonance imaging apparatus	10%	kg
9018.14.00	Scintigraphic apparatus	10%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9018.19.00	Other	10%	kg
9018.20.00	Ultra-violet or infra-red ray apparatus	10%	kg
	Syringes, needles, catheters, cannulae and the like:		
9018.31.00	Syringes, with or without needles	10%	kg
9018.32.00	Tubular metal needles and needles for sutures	10%	kg
9018.39.00	Other	10%	kg
	Other instruments and appliances, used in dental sciences:		
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment	10%	kg
9018.49.00	Other	10%	kg
9018.50.00	Other ophthalmic instruments and appliances	10%	kg
9018.90.00	Other instruments and appliances	10%	kg
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		
9019.10.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10%	kg
9019.20.00	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10%	kg
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	10%	kg
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.		
9021.10.00	Orthopaedic or fracture appliances	Free	kg
	Artificial teeth and dental fittings:		
9021.21.00	Artificial teeth	10%	kg
9021.29.00	Other	10%	kg
	Other artificial parts of the body:		
9021.31.00	Artificial joints	Free	kg
9021.39.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9021.40.00	Hearing aids, excluding parts and accessories	Free	kg
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	kg
9021.90.00	Other	Free	kg
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 apparatus:		
9022.12.00	Computed tomography apparatus	10%	kg
9022.13.00	Other, for dental uses	10%	kg
9022.14.00	Other, for medical, surgical or veterinary uses	10%	kg
9022.19.00	For other uses	10%	kg
	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:		
9022.21.00	For medical, surgical, dental or veterinary uses	10%	kg
9022.29.00	For other uses	10%	kg
9022.30.00	X-ray tubes	10%	kg
9022.90.00	Other, including parts and accessories	10%	kg
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	10%	kg
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).		
9024.10.00	Machines and appliances for testing metals	Free	kg
9024.80.00	Other machines and appliances	Free	kg
9024.90.00	Parts and accessories	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<p>90.25</p> <p>9025.11.00</p> <p>9025.19.00</p> <p>9025.80.00</p> <p>9025.80.10</p> <p>9025.80.90</p> <p>9025.90.00</p>	<p>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:</p> <p>Liquid-filled, for direct reading</p> <p>Other</p> <p>Other instruments:</p> <p>Barometers, not combined with other instruments</p> <p>Other</p> <p>Parts and accessories</p>	<p></p> <p>5%</p> <p>5%</p> <p></p> <p>5%</p> <p>5%</p> <p>5%</p>	<p></p> <p>kg</p> <p>kg</p> <p></p> <p>kg</p> <p>kg</p> <p>kg</p>
<p>90.26</p> <p>9026.10.00</p> <p>9026.20.00</p> <p>9026.80.00</p> <p>9026.90.00</p>	<p>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.</p> <p>For measuring or checking the flow or level of liquids</p> <p>For measuring or checking pressure</p> <p>Other instruments or apparatus</p> <p>Parts and accessories</p>	<p></p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p>	<p></p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p>
<p>90.27</p> <p>9027.10.00</p> <p>9027.20.00</p> <p>9027.30.00</p> <p>9027.50.00</p> <p>9027.80.00</p> <p>9027.90.00</p>	<p>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.</p> <p>Gas or smoke analysis apparatus</p> <p>Chromatographs and electrophoresis instruments</p> <p>Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)</p> <p>Other instruments and apparatus using optical radiations (UV, visible, IR)</p> <p>Other instruments and apparatus</p> <p>Microtomes; parts and accessories</p>	<p></p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>	<p></p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.28 9028.10.00 9028.20.00 9028.30.00 9028.90.00	Gas, liquid or electricity supply or production meters, including calibrating meters therefor. Gas meters Liquid meters Electricity meters Parts and accessories	Free Free Free Free	kg kg kg kg
90.29 9029.10.00 9029.20.00 9029.90.00	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. Revolution counters, production counters, taximeters, mileometers, pedometers and the like Speed indicators and tachometers; stroboscopes Parts and accessories	5% 5% 5%	kg kg kg
90.30 9030.10.00 9030.20.00 9030.31.00 9030.32.00 9030.33.00 9030.39.00 9030.40.00 9030.80.00 9030.82.00 9030.84.00 9030.89.00 9030.90.00	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 ionizing radiations. Instruments and apparatus for measuring or detecting ionizing radiations Oscilloscopes and oscillographs Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: Multimeters, without a recording device Multimeters with a recording device Other, without a recording device Other, with a recording device Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) Other instruments and apparatus: For measuring or checking semiconductor wafers or devices Other, with a recording device Other Parts and accessories	5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5%	kg kg kg kg kg kg kg kg kg kg kg kg kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		
9031.10.00	Machines for balancing mechanical parts	5%	kg
9031.20.00	Test benches	5%	kg
9031.41.00	Other optical instruments and appliances: For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	5%	kg
9031.49.00	Other	5%	kg
9031.80.00	Other instruments, appliances and machines	5%	kg
9031.90.00	Parts and accessories	5%	kg
90.32	Automatic regulating or controlling instruments and apparatus.		
9032.10.00	Thermostats	5%	kg
9032.20.00	Manostats	5%	kg
9032.81.00	Other instruments and apparatus: Hydraulic or pneumatic	5%	kg
9032.89.00	Other	5%	kg
9032.90.00	Parts and accessories	5%	kg
9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	5%	kg

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 No. 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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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:		
9101.11.00	With mechanical display only	25%	kg and No
9101.19.00	Other	25%	kg and No
	Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101.21.00	With automatic winding	25%	kg and No
9101.29.00	Other	25%	kg and No
	Other:		
9101.91.00	Electrically operated	25%	kg and No
9101.99.00	Other	25%	kg and No
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:		
9102.11.00	With mechanical display only	25%	kg and No
9102.12.00	With opto-electronic display only	25%	kg and No
9102.19.00	Other	25%	kg and No
	Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.21.00	With automatic winding	25%	kg and No
9102.29.00	Other	25%	kg and No
	Other:		
9102.91.00	Electrically operated	25%	kg and No
9102.99.00	Other	25%	kg and No
91.03	Clocks with watch movements, excluding clocks of heading 9104.00.00.		
9103.10.00	Electrically operated	25%	kg and No
9103.90.00	Other	25%	kg and No
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	25%	kg and No
91.05	Other clocks.		
	Alarm clocks:		
9105.11.00	Electrically operated	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9105.19.00	Other	25%	kg and No
	Wall clocks:		
9105.21.00	Electrically operated	25%	kg and No
9105.29.00	Other	25%	kg and No
	Other:		
9105.91.00	Electrically operated	25%	kg and No
9105.99.00	Other	25%	kg and No
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).		
9106.10.00	Time-registers; time-recorders	5%	kg
9106.90.00	Other	5%	kg
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	5%	kg
91.08	Watch movements, complete and assembled.		
	Electrically operated:		
9108.11.00	With mechanical display only or with a device to which a mechanical display can be incorporated.	25%	kg
9108.12.00	With opto-electronic display only	25%	kg
9108.19.00	Other	25%	kg
9108.20.00	With automatic winding	25%	kg
9108.90.00	Other	25%	kg
91.09	Clock movements, complete and assembled.		
	Electrically operated:		
9109.11.00	Of alarm clocks	5%	kg
9109.19.00	Other	5%	kg
9109.90.00	Other	5%	kg
91.10	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 partly assembled (movement sets)	25%	kg
9110.12.00	Incomplete movements, assembled	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9110.19.00	Rough movements	25%	kg
9110.90.00	Other	5%	kg
91.11	Watch cases and parts thereof		
9111.10.00	Cases of precious metal or of metal clad with precious metal	5%	kg
9111.20.00	Cases of base metal, whether or not gold-or silver-plated	5%	kg
9111.80.00	Other cases	5%	kg
9111.90.00	Parts	5%	kg
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		
9112.20.00	Cases	5%	kg
9112.90.00	Parts	5%	kg
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.		
9113.10.00	Of precious metal or of metal clad with precious metal	25%	kg
9113.20.00	Of base metal, whether or not gold-or silver-plated	25%	kg
9113.90.00	Other	25%	kg
91.14	Other clock or watch parts.		
9114.10.00	Springs, including hair-springs	5%	kg
9114.20.00	Jewels	5%	kg
9114.30.00	Dials	5%	kg
9114.40.00	Plates and bridges	5%	kg
9114.90.00	Other:		
9114.90.10	Clock parts	5%	kg
9114.90.20	Watch parts	Free	kg

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
 - (e) Collectors' pieces or antiques (heading 9705.00 or 9706.00).
- (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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.		
9201.10.00	Upright pianos	10%	kg and No
9201.20.00	Grand pianos	10%	kg and No
9201.90.00	Other	10%	kg and No
92.02	Other string musical instruments (for example, guitars, violins, harps).		
9202.10.00	Played with a bow	10%	kg and No
9202.90.00	Other	10%	kg and No
[92.03]			
[92.04]			
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).		
9205.10.00	Brass-wind instruments	10%	kg and No
9205.90.00	Other:		
9205.90.10	Harmoniums	10%	kg and No
9205.90.20	Mouth organs	10%	kg and No
9205.90.90	Other	10%	kg and No
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).		
9206.00.10	Steel band instruments	25%	kg and No
9206.00.90	Other	10%	kg and No
92.07	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	10%	kg and No
9207.90.00	Other	10%	kg and No
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 kind; whistles, call horns and other mouth-blown sound signalling instruments.		
9208.10.00	Musical boxes	10%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9208.90.00	Other	10%	kg and No
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.		
9209.30.00	Musical instrument strings Other:	10%	kg and No
9209.91.00	Parts and accessories for pianos	10%	kg and No
9209.92.00	Parts and accessories for the musical instruments of heading 92.02	10%	kg and No
9209.94.00	Parts and accessories for the musical instruments of heading 92.07	10%	kg and No
9209.99.00	Other	10%	kg and No