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);
- 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); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;
- (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 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;
- (1) 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).
- 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 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.
- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in 5. heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for: 6.
 - 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.

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

- 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.

* * *

	Statisti	cal Key		Rates	of Duty
Number	Code	Unit	Goods	Normal Tariff	*Preferential Tariff
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:		
9001.10			- Optical fibres, optical fibre bundles and cables:		
9001.10.01	001	kg	– – Optical fibre cables	5	Free *See Below CA Free RCEP 4.5 1/2023 4
9001.10.09	00K	kg	– – Other	Free	Free
9001.20.00	00F		- Sheets and plates of polarising material	Free	Free
9001.30.00	00K		– Contact lenses	Free	Free
9001.40.00	00C		- Spectacle lenses of glass	Free	Free
9001.50.00	00G		- Spectacle lenses of other materials	Free	Free
9001.90			– Other:		
9001.90.07	00F		– – Photographic colour filters	Free	Free
9001.90.09	01G		 Other Lenses and prisms (other than ophthalmic contact lenses and spectacle lenses) 	Free	Free
	09B 19K	•••	 Polarising elements for spectacles Other optical elements 		
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:		
			- Objective lenses:		
9002.11.00	01C		 For cameras, projectors or photographic enlargers or reducers For photographic cameras for micro-filming or for photo-process engraving; for 35 mm cinematographic cameras; photographic enlargers and reducers 	Free	Free
	11L 19F	· · · ·	For projectors Other		
9002.19.90	00L		– – Other	Free	Free
9002.20.90	002		– Filters	Free	Free
	10L 19D	•••	Photographic colour filtersOther		
9002.90.90	00J		– Other	Free	Free
90.03			Frames and mountings for spectacles, goggles or the like, and parts thereof:		
			– Frames and mountings:		
9003.11.00	00C	No.	– – Of plastics	5	Free *See Below CA Free RCEP 4.5 1/2023 4
9003.19.00	00K	No.	– – Of other materials	5	Free *See Below CA Free RCEP 4.5 1/2023 4
9003.90.00	00H	No.	– Parts	5	Free *See Below CA Free RCEP 4.5 1/2023 4

	Statisti	cal Key		Rates	of Duty
Number	Code	Unit	Goods	Normal Tariff	*Preferential Tariff
90.04			Spectacles, goggles and the like, corrective, protective or other:		
9004.10.00	01E	No.	– Sunglasses	Free	Free
9004.90			– Other:		
9004.90.01			– – Goggles and the like	5	Free *See Below CA Free
	03G	No.	Swim goggles		LDC Free
	05C	No.	Ski goggles		
0004 00 00	09F	No.	Other	F	E
9004.90.09			– – Other	5	Free *See Below CA Free
	01A	No.	Frames for opthalmic spectacles fitted temporarily with imitation		
	09G	No.	lenses Other		
90.05			Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:		
9005.10.00	00E		– Binoculars	Free	Free
9005.80.00	00L		– Other instruments	Free	Free
9005.90.00	10A		– Parts and accessories (including mountings)	Free	Free
90.06			Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39:		
9006.30.00	00L	No.	 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 	Free	Free
9006.40.00	00D	No.	– Instant print cameras	Free	Free
			– Other cameras:		
9006.53.00	20F 30C	No. No.	 - For roll film of a width of 35 mm . Cameras of a kind used for recording documents on microfilm, microfiches or other microforms . Other 	Free	Free
0006 50 00	30C	INO.		Enso	Enco
9006.59.00	30L	No.	 – Other . Cameras of a kind used for recording documents on microfilm, 	Free	Free
	40H	No.	microfiches or other microforms		
			- Photographic flashlight apparatus and flashbulbs:		
9006.61.00	01D 09K	No. No.	 – Discharge lamp ("electronic") flashlight apparatus . Portable . Non-portable 	Free	Free
9006.69.00	10K	No.	 – Other Flashbulbs, flashcubes and the like 	Free	Free
	15L 19C	No. No.	Other: Portable Non-portable		
			- Parts and accessories:		
9006.91.00	12L 19H		 For cameras Of Tariff items 9006.53.00 and 9006.59.00 Other 	Free	Free
9006.99.00	00C			Free	Free
90.07	000		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:	1100	1100
9007.10.00	10J	No.	 Cameras For film of less than 16 mm width or for double-8 mm film 	Free	Free
	15K 19B	No. No.	. Other: 35 mm Other		

	Statistical Key			Rates of Duty		
Number	Code	Unit	Goods	Normal Tariff	*Preferential Tariff	
			Cinematographic cameras and projectors, whether or, etc.—continued			
9007.20.00	01C 09J	No. No.	 Projectors For film of less than 16 mm width Other 	Free	Free	
			- Parts and accessories:			
9007.91.00	10B 19F		For cameras 35 mm Other	Free	Free	
9007.92.00	00K		– – For projectors	Free	Free	
90.08			Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:			
9008.50.00	10A 15B	No. No.	 Projectors, enlargers and reducers Slide projectors Microfilm, microfiche or other microform readers, whether or not 	Free	Free	
	19E	No.	capable of producing copiesOther image projectorsPhotographic (other than cinematographic) enlargers and reducers:			
	25K 29B	 	For negatives of 6 cm x 7 cm or larger			
9008.90.00	01G	No.	 Parts and accessories Of image projectors Of photographic enlargers and reducers: 	Free	Free	
	11D 19K	 	 For negatives of 6 cm x 7 cm or larger Other 			
90.10			Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens:			
9010.10.00	00A		 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 	5	Free *See Below CA Free LDC 4 RCEP 4.7	
9010.50			 Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes: 		1/2023 4.3	
9010.50.10	10J		Film measuring apparatus and footage counters	Free	Free	
9010.50.80	00K		– – Other	Free	Free	
9010.60.90	00J		- Projection screens	Free	Free	
9010.90	105		- Parts and accessories:	P	D	
9010.90.01 9010.90.20	10D 00A		 – Of film measuring apparatus and footage counters Of projection screens 	Free Free	Free Free	
2010.20.20	UUA		 – Of projection screens – Other: 	гие	гтее	
9010.90.30	00G		Of the apparatus of subheading 9010.50	Free	Free	
9010.90.90	00K		Other	5	Free *See Below CA Free	
90.11			Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:		LDC 4	
9011.10.00	10G		– Stereoscopic microscopes	Free	Free	
9011.20.00	10L		 Other microscopes, for photomicrography, cinephotomicrography or microprojection 	Free	Free	
9011.80.00	00E		– Other microscopes	Free	Free	
9011.90.00	10F		- Parts and accessories	Free	Free	

	Statistical Key			Rates of Duty		
Number	Code	Unit	Goods	Normal Tariff	*Preferentia Tariff	
90.12			Microscopes other than optical microscopes; diffraction apparatus:			
9012.10.00	10E		– Microscopes other than optical microscopes; diffraction apparatus	Free	Free	
9012.90.00	10D		– Parts and accessories	Free	Free	
90.13			Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter:			
9013.10.00	00F		 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	Free	
9013.20.00	00K		- Lasers, other than laser diodes	Free	Free	
9013.80.00	20F		- Other devices, appliances and instruments	Free	Free	
9013.90.00	00E		– Parts and accessories	Free	Free	
90.14			Direction finding compasses; other navigational instruments and appliances:			
9014.10.00	00D		- Direction finding compasses	Free	Free	
9014.20.90	00G		 Instruments and appliances for aeronautical or space navigation (other than compasses) 	Free	Free	
9014.80.90	00J		– Other instruments and appliances	Free	Free	
9014.90.00	00C		– Parts and accessories	Free	Free	
90.15			Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:			
9015.10.00	00B		– Rangefinders	Free	Free	
9015.20.00	00F		- Theodolites and tachymeters (tacheometers)	Free	Free	
9015.30.00	00K		– Levels	Free	Free	
9015.40.00	00C		- Photogrammetrical surveying instruments and appliances	Free	Free	
9015.80.90	00G		- Other instruments and appliances	Free	Free	
9015.90.00	10J		– Parts and accessories	Free	Free	
90.16						
9016.00.00	00G		Balances of a sensitivity of 5 cg or better, with or without weights	Free	Free	
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:			
9017.10.00	00J		- Drafting tables and machines, whether or not automatic	Free	Free	
9017.20			- Other drawing, marking-out or mathematical calculating instruments:			
9017.20.01	10F		 – Mathematical calculating instruments, slide rules, disc calculators and the like 	Free	Free	
9017.20.19	10B 19F		 – Other Rules Other 	Free	Free	
9017.30.00	00F		– Micrometers, callipers and gauges	Free	Free	
9017.80			– Other instruments:			
9017.80.11	00F		– – Rulers	Free	Free	
9017.80.19	00G		– – Other	5	Free *See Belov CA Free	
9017.90			- Parts and accessories:			
9017.90.01	10A		 – Mathematical calculating instruments, slide rules, disc calculators and the like 	Free	Free	
9017.90.09	10B		– – Other	Free	Free	

	Statisti	cal Key		Rates	of Duty
Number	Code	Unit	Goods	Normal Tariff	*Preferentia Tariff
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	00A		– – Electro-cardiographs	Free	Free
9018.12.00	00F		– – Ultrasonic scanning apparatus	Free	Free
9018.13.00	00L		Magnetic resonance imaging apparatus	Free	Free
9018.14.00	00E		– – Scintigraphic apparatus	Free	Free
9018.19.00	00H		– – Other	Free	Free
9018.20.00	00L		- Ultra-violet or infra-red ray apparatus	Free	Free
			- Syringes, needles, catheters, cannulae and the like:		
9018.31			– – Syringes, with or without needles:		
9018.31.01	00E	No.	– – – Syringes, drenching	Free	Free
9018.31.09	00F		Other	Free	Free
9018.32.00	00C		 – Tubular metal needles and needles for sutures 	Free	Free
9018.39.00	00E		– – Other	Free	Free
,010.57.00	UUL	••	- Other instruments and appliances, used in dental sciences:	1100	1100
9018.41.00	00B		 – – Dental drill engines, whether or not combined on a single base with 		
9018.41.00	00D	••	other dental equipment	Free	Free
9018.49.00	00J		– – Other	Free	Free
9018.50			- Other ophthalmic instruments and appliances:		
9018.50.01	00H		– – Electro-medical apparatus	Free	Free
9018.50.09	00J		– – Other	Free	Free
9018.90			- Other instruments and appliances:		
9018.90.02			– – Electro-medical apparatus	Free	Free
010.00.02	01G 10F	 	Incubators for babies Other	1100	1100
9018.90.19	10F		– – Other	Free	Free
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			 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus: 		
			– – Massage apparatus:		
9019.10.01	00A	No.	– – – Vibratory massage machines	5	Free *See Belov CA Free LDC 4
9019.10.09	00B	No.	– – – Other	Free	Free
9019.10.11	00G	No.	– – Psychological aptitude-testing apparatus	Free	Free
9019.10.19	00H	No.	– – Other	Free	Free
9019.20.00	00J		 Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus 	Free	Free
90.20					
9020.00.00	00E		Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Free	Free
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			- Orthopaedic or fracture appliances:		
			– – Threaded articles, of stainless steel:		
			Screws:		
9021.10.01	00C	kg	Self-tapping screws	5	Free *See Belo CA Free RCEP 4.5 1/2023 4

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Number	Statisti	cal Key	Coode		of Duty
Number	Code	Unit	Goods	Normal Tariff	*Preferential Tariff
			Orthopaedic appliances, including crutches, etc.— <i>continued</i> – Orthopaedic or fracture appliances— <i>continued</i> – – Threaded articles, of stainless steel— <i>continued</i> – – Screws— <i>continued</i>		
9021.10.03	00F	kg	– – – – Screw studs and studding	5	Free *See Below CA Free LDC Free RCEP 4.5 1/2023 4
9021.10.05	001	kg	– – – – Other	5	Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.7 1/2023 4.3
9021.10.07	00A	kg	– – – Nuts	5	Free *See Below CA Free RCEP 4.5 1/2023 4
9021.10.09	00D	kg	Other	5	Free *See Below CA Free RCEP 4.5 1/2023 4
9021.10.11	00J	kg	 – – Washers, cotters and similar articles, of stainless steel: – – Washers 	5	Free *See Below CA Free RCEP 4.5 1/2023 4
9021.10.13	00A	kg	Cotters and cotter-pins	Free	Free
9021.10.15	00D	kg	Other	Free	Free
9021.10.20	10E 12A 18L 20B 22J 28H	··· ··· ···	 - Other . Veterinary orthopaedic appliances: . Of stainless steel . Of titanium or nickel-titanium alloy . Other . Other: . Of stainless steel . Of titanium or nickel-titanium alloy . Of titanium or nickel-titanium alloy . Of titanium or nickel-titanium alloy . Other 	Free	Free
9021.21.00 9021.29	00E	No.	 – Artificial teeth – Other: – – Threaded articles, of stainless steel: – – – Screws: 	Free	Free
9021.29.01	00H	kg	Self-tapping screws	5	Free *See Below CA Free RCEP 4.5 1/2023 4
9021.29.03	00L	kg	Screw studs and studding	5	Free *See Below CA Free LDC Free RCEP 4.5 1/2023 4
9021.29.05	00C	kg	– – – – – Other	5	Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.7 1/2023 4.3

	Statisti	cal Key		Rates	of Duty
Number	Code	Unit	Goods	Normal Tariff	*Preferential Tariff
			Orthopaedic appliances, including crutches, etc.— <i>continued</i> – Artificial teeth and dental fittings— <i>continued</i> – Other— <i>continued</i> – – Threaded articles, of stainless steel— <i>continued</i>		
9021.29.07	00F	kg	Nuts	5	Free *See Below CA Free RCEP 4.5 1/2023 4
9021.29.09	00J	kg	 Other Washers, cotters and similar articles, of stainless steel: 	5	Free *See Below CA Free RCEP 4.5 1/2023 4
9021.29.11	00C	kg	Washers	5	Free
					*See Below CA Free RCEP 4.5 1/2023 4
9021.29.13	00F	kg	Cotters and cotter-pins	Free	Free
9021.29.15	00J	kg	Other	Free	Free
9021.29.20	10K 12F 18E	 	 Other . Dentists' accessories for making crowns or dentures: . Of stainless steel . Of titanium or nickel-titanium alloy . Other . Other: 	Free	Free
	20G 22C 28B	• • • • • •	 Of stainless steel Of titanium or nickel-titanium alloy Other Other artificial parts of the body: 		
9021.31.00	00J		 – Artificial joints 	Free	Free
9021.39.00	11L 15C 19F	No.	 - Other . Limbs and parts of limbs . Eyes . Other 	Free	Free
9021.40.00	00H	No.	- Hearing aids, excluding parts and accessories	Free	Free
9021.50.00	00A		 Pacemakers for stimulating heart muscles, excluding parts and accessories 	Free	Free
9021.90.00	01D 09K 19G	 	 Other Other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability: Parts of hearing aids Other Other 	Free	Free
90.22			Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising 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	00D		Computed tomography apparatus	Free	Free
9022.13.00	00J		– – Other, for dental uses	Free	Free
9022.14.00	00C		Other, for medical, surgical or veterinary uses	Free	Free
9022.19.00	00F		 – For other uses Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: 	Free	Free
9022.21.00	10L		 – For medical, surgical, dental or veterinary uses 	Free	Free
9022.29.00	10E		 – For other uses 	Free	Free
9022.30.00	00B	No.	– X-ray tubes	Free	Free
			· · · · · ·	*	

	Statisti	cal Key		Rates	of Duty
Number	Code	Unit	Goods	Normal Tariff	*Preferential Tariff
			Apparatus based on the use of X-rays or of alpha, etc.—continued		
9022.90.00	01B	No.	 Other, including parts and accessories X-ray generators Parts of X-ray generators and tubes: 	Free	Free
	11K 19E 29B	No. No.	Generators Tubes Other		
90.23					
9023.00.00	00K		Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Free	Free
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	00A		– Machines and appliances for testing metals	Free	Free
9024.80.90	00F		– Other machines and appliances	Free	Free
9024.90.00	00L		– Parts and accessories	Free	Free
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:		
9025.11.00	00D		– – Liquid-filled, for direct reading	5	Free *See Below CA Free RCEP 4.5 1/2023 4
9025.19.90	00K		– – Other	Free	Free
9025.80.00			– Other instruments	5	Free *See Below CA Free RCEP 4.5 1/2023 4
	01C 09J	 	Barometers, not combined with other instruments Other		
9025.90.00	00J		- Parts and accessories	Free	Free
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:		
9026.10.90	00G		- For measuring or checking the flow or level of liquids	Free	Free
9026.20			- For measuring or checking pressure:		
9026.20.01	00H		– – Automotive vacuum gauges	Free	Free
9026.20.90	00L		– – Other	Free	Free
9026.80.90	00B		- Other instruments or apparatus	Free	Free
9026.90.90 90.27	00F		 Parts and accessories 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: 	Free	Free
9027.10.00	00F		– Gas or smoke analysis apparatus	Free	Free
9027.20.00	00K		- Chromatographs and electrophoresis instruments	Free	Free
9027.30.00	00C		- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free	Free
9027.50.00	00L		 Other instruments and apparatus using optical radiations (UV, visible, IR) Other instruments and apparatus: 	Free	Free
9027.81.00	00F			Free	Free
9027.81.00 9027.89.00	00F 10K		 – Mass spectrometers – Other . Exposure meters 	Free Free	Free
	20G	•••	Other		

	Statisti	cal Key		Rates	of Duty
Number	Code	Unit	Goods	Normal Tariff	*Preferential Tariff
			Instruments and apparatus for physical or chemical, etc.—continued		
9027.90.00	01C 09J	No.	 Microtomes; parts and accessories Microtomes Parts and accessories 	Free	Free
90.28			Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
9028.10.00	01B 09H	No. No.	 Gas meters . Domestic . Other 	Free	Free
9028.20.00			– Liquid meters	5	Free *See Below CA Free LDC Free RCEP 4.5 1/2023 4
	01F 09A	No. No.	. Water meters . Other		
9028.30.00	01K 09E	No. No.	 Electricity meters House service Other 	Free	Free
9028.90.90	00B		- Parts and accessories	Free	Free
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:		
9029.10.00	01L 09F 19C	No. No.	 Revolution counters, production counters, taximeters, mileometers, pedometers and the like Taximeters Billiards meters Other 	Free	Free
9029.20.00	01D 09K		 Speed indicators and tachometers; stroboscopes Stroboscopes Other 	Free	Free
9029.90.00	00A		- Parts and accessories	Free	Free
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:		
9030.10.00	00F		- Instruments and apparatus for measuring or detecting ionising radiations	Free	Free
9030.20			- Oscilloscopes and oscillographs:		
9030.20.01	00F		Cathode-ray oscilloscopes and cathode-ray oscillographs	Free	Free
9030.20.20	00L		– – Other, with a recording device	Free	Free
9030.20.90	OOJ		 – Other Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices): 	Free	Free
9030.31.90	00G		– – Multimeters without a recording device	Free	Free
9030.32.90	00A		– – Multimeters with a recording device	Free	Free
9030.33			– – Other, without a recording device:		
9030.33.10	00B		 – – Other, without a recording, excluding resistance measuring instruments 	Free	Free
9030.33.90	00F		– – – Other	5	Free *See Below CA Free
9030.39.90	00C		– – Other, with a recording device	Free	Free
9030.40.00	00G		 Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) 	Free	Free

	Statisti	cal Key		Rates	of Duty
Number	Code	Unit	Goods	Normal	*Preferential
	Code	Unit		Tariff	Tariff
			Oscilloscopes, spectrum analysers and other, etc.—continued		
			- Other instruments and apparatus:		
9030.82.00	01J 09D		 - For measuring or checking semiconductor wafers or devices (including integrated circuits) . With a recording device . Other 	Free	Free
9030.84.90	09D	• •	Other, with a recording device	Free	Free
9030.84.90	00J 00A	• •	Other	Free	Free
9030.90	00A	• •	- Parts and accessories:	Titte	Titte
9030.90	00L		 – A ratio and accessories. – Of instruments and apparatus for measuring or checking 		
9030.90.10	OOL	• •	semiconductor wafers or devices	Free	Free
9030.90.20	00F		Printed circuit assemblies	Free	Free
9030.90.90	00D		Other	Free	Free
90.31			Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors:		
9031.10.90	00C		- Machines for balancing mechanical parts	Free	Free
9031.20.00	00H		– Test benches	5	Free *See Below CA Free RCEP 4.7 1/2023 4.3
			- Other optical instruments and appliances:		
9031.41.00	00K		 – For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturin semiconductor devices (including integrated circuits) 	g Free	Free
9031.49.00			– – Other	Free	Free
	10C 19G	•••	Profile projectors Other		
9031.80			- Other instruments, appliances and machines:		
9031.80.02	00B		Load cells with a capacity between 150 kilograms and 100 tonnes	Free	Free
9031.80.90	00J	• •	– – Other	Free	Free
9031.90			- Parts and accessories:		
9031.90.10	00J		 – Of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in the manufacturing semiconductor devices 	Free	Free
9031.90.20	00D		 – Of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers 	Free	Free
9031.90.30	00K		– – Of printed circuit assemblies	Free	Free
9031.90.90	00B		– – Other	Free	Free
90.32			Automatic regulating or controlling instruments and apparatus:		
9032.10			- Thermostats:		
9032.10.01	00J		Designed solely for use with refrigerating apparatus	Free	Free
9032.10.09	00K	•••	– – Other	5	Free *See Below CA Free
9032.20.90	00E		– Manostats	Free	Free
			– Other instruments and apparatus:		- *
9032.81.90	00A		– – Hydraulic or pneumatic	Free	Free
9032.89.00	001		– – Other	5	Free *See Below CA Free RCEP 5 1/2023 5
9032.90.00	00A		– Parts and accessories	the articles for	pplicable to which the parts or ve been designed AAN Free TW Free

	Statistical Key		Statistical Key		of Duty
Number	Code	Code Unit Goods	Normal Tariff	*Preferential Tariff	
90.33 9033.00.00	10D		Parts and accessories (not included or specified elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	the articles for v	oplicable to which the parts or e been designed AAN Free TW Free
			* * *		

Section XVIII Chapter 90/14

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.

* * * Section XVIII Chapter 91/2

Chapter 91—*continued* Clocks and watches and parts thereof—*continued*

	Statisti	cal Key		Rates of Duty		
Number	Code	Unit	Goods	Normal Tariff	*Preferentia Tariff	
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	01A 09G	No. No.	 – With mechanical display only . Operating by means of solar cells . Other 	Free	Free	
9101.19.00			– – Other	Free	Free	
	10G 13A	No. No.	 . With opto-electronic display only: . Operating by means of solar cells . Other . Other: 			
	15H 19L	No. No.	Operating by means of solar cells Other			
			- Other wrist-watches, whether or not incorporating a stop-watch facility:	_	_	
9101.21.00	00G	No.	– – With automatic winding	Free	Free	
9101.29.00	00C	No.	Other	Free	Free	
0101 01 00			– Other:	Enso	Enco	
9101.91.00	01L 09F	No. No.	 – Electrically operated . Operating by means of solar cells . Other 	Free	Free	
9101.99.00	10F	No.	– – Other	Free	Free	
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	01K 09E	No. No.	 – With mechanical display only . Operating by means of solar cells . Other 	Free	Free	
9102.12.00	01D 09K	No. No.	 – With opto-electronic display only . Operating by means of solar cells . Other 	Free	Free	
9102.19.00	01F 09A	No. No.	 – Other Operating by means of solar cells Other 	Free	Free	
	09A	INO.	- Other wrist-watches, whether or not incorporating a stop-watch facility:			
9102.21.00	00E	No.	 – Other whist watches, whether of not meorporating a stop-watch racinty. – With automatic winding 	Free	Free	
9102.29.00	00A	No.	Other	Free	Free	
			– Other:			
9102.91.00	01J 09D	No. No.	 – Electrically operated . Operating by means of solar cells . Other 	Free	Free	
9102.99.00	09D 00G	No.	Other	Free	Free	
91.03	000	140.	Clocks with watch movements, excluding clocks of heading 91.04:	1100	1100	
9103.10.00			 Electrically operated Alarm clocks: 	Free	Free	
	02A 08L	No. No.	 . Operating by means of solar cells . Other . Other: 			
	11L 19F	No. No.	 . Other . Operating by means of solar cells . Other 			
9103.90.00	01B 09H	No. No.	 Other Alarm clocks Other 	Free	Free	
91.04	09П	INO.				
9104.00.00			Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	Free	Free	
	01H 09C	No. • •	. Vehicle chronographs . Other			

Chapter 91—*continued* Clocks and watches and parts thereof—*continued*

Number	1		—		1
Number	Code	Unit	Goods	Normal Tariff	*Preferential Tariff
91.05			Other clocks:		
			– Alarm clocks:		
9105.11			Electrically operated:		
9105.11.10	00A	No.	Operating by means of solar cells	Free	Free
9105.11.90			Other	Free	Free
	01C 09J	No. No.	Battery operated Other		
9105.19.00	00B	No.	– – Other	Free	Free
			– Wall clocks:		
9105.21			– – Electrically operated:		
9105.21.10	00E	No.	Operating by means of solar cells	Free	Free
9105.21.90			Other	Free	Free
	01G 09B	No. No.	Battery operated		
9105.29.00	00F	No.		Free	Free
105.27.00	001	110.	– Other:	Tiee	Titte
9105.91			– Electrically operated:		
9105.91.10	00L	No.		Free	Free
9105.91.90	UOL	INO.	 – – Operating by means of solar cells – – Other 	Free	Free
9103.91.90	01B 09H	No. No.	Battery operated Other	Free	Free
9105.99.00	00A	No.	– – Other	Free	Free
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	00K		- Time-registers; time-recorders	Free	Free
9106.90.00	01G 10F 19K	 No.	 Other Watchmen's tell-tales Parking meters Other 	Free	Free
91.07					
9107.00.00	00D	No.	Time switches with clock or watch movement or with synchronous motor	Free	Free
91.08			Watch movements, complete and assembled:		
			– Electrically operated:		
9108.11.00	01J 05A 09D	No. No. No.	 - With mechanical display only or with a device to which a mechanical display can be incorporated . Operating by means of solar cells: . Measuring 33.8 mm or less . Other . Other 	Free	Free
9108.12.00	01C 05F 09J	No. No. No.	 - With opto-electronic display only . Operating by means of solar cells: . Measuring 33.8 mm or less . Other . Other 	Free	Free
9108.19.00	01E 05H 09L	No. No. No.	 - Other . Operating by means of solar cells: . Measuring 33.8 mm or less . Other . Other 	Free	Free
9108.20.00	00K	No.	– With automatic winding	Free	Free
9108.90.00	11L 19F	No. No.	 Other Measuring 33.8 mm or less Other 	Free	Free

Clocks and watches and parts thereof—continued

Number	Statistical Key			Rates of Duty	
	Code	Unit	Goods	Normal Tariff	*Preferential Tariff
91.09			Clock movements, complete and assembled:		
9109.10.00	10A 15B	No. No.	 Electrically operated Of alarm clocks: Operating by means of solar cells Other Other: 	Free	Free
	19E 29B	No. No.	Operating by means of solar cells Other		
9109.90.00	00C	No.	– Other	Free	Free
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	00B	••	Complete movements, unassembled or partly assembled (movement sets)	Free	Free
9110.12.00	00G		Incomplete movements, assembled	Free	Free
9110.19.00	00J		– – Rough movements	Free	Free
9110.90.00	00G		– Other	Free	Free
91.11			Watch cases and parts thereof:		
9111.10.00	00F		- Cases of precious metal or of metal clad with precious metal	Free	Free
9111.20.00	00K		- Cases of base metal, whether or not gold- or silver-plated	Free	Free
9111.80.00	00A		– Other cases	Free	Free
9111.90.00	00E		– Parts	Free	Free
91.12			Clock cases and cases of a similar type for other goods of this Chapter and parts thereof:	r,	
9112.20.00	11C		– Cases	The rate applicable to the articles for which the parts or accessories have been designed	
	19J	•••	Other		
9112.90.00	00C		– Parts	The rate applicable to the articles for which the parts of accessories have been designed	
91.13			Watch straps, watch bands and watch bracelets, and parts thereof:		
9113.10.00	00B		- Of precious metal or of metal clad with precious metal	Free	Free
9113.20.00	00F		- Of base metal, whether or not gold- or silver-plated	Free	Free
9113.90.00	00A		– Other	5	Free *See Below CA 1 RCEP 4.5 1/2023 4
91.14			Other clock or watch parts:		1/2023 4
9114.30.00	00H		– Dials	Free	Free
9114.40.00	00A		– Plates and bridges	Free	Free
9114.90.00	20D 30A 40J	· · · · ·	- Other . Springs . Jewels . Other	Free	Free

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Section XVIII Chapter 91/6

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.

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Section XVIII Chapter 92/2

Musical instruments; parts and accessories of such articles—continued

Number	Statisti	cal Key		Rates of Duty	
	Code	Unit	Goods	Normal Tariff	*Preferentia Tariff
92.01			Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:		
9201.10.00	00E	No.	– Upright pianos	Free	Free
9201.20.00	00J	No.	– Grand pianos	Free	Free
9201.90.00	00D	No.	– Other	Free	Free
92.02			Other string musical instruments (for example, guitars, violins, harps):		
9202.10.00	00C	No.	– Played with a bow	Free	Free
9202.90.00			– Other	Free	Free
	01L 09F	No.	 . Played by plucking . Other 		
92.05			Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs:		
9205.10.00	00H		- Brass-wind instruments	Free	Free
9205.90.00			– Other	Free	Free
	100	N	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds:		
	10D 13J	No.	Pipe organs Other		
	15E		Accordions and similar instruments		
	17A 19H	No.	Mouth organs Other		
92.06	1)11				
9206.00.00	00B		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	Free	Free
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 Console organs: 	Free	Free
	01B 09H	No. No.	 . Electronic . Other . Other: . Organs: 		
	11K	No.	Electronic		
	19E	No.	Other		
	21G 29B	No.	Electronic keyboards Other		
9207.90.00	01A	No.	– Other Guitars	Free	Free
	09G		Other		
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:		
9208.10.00	00B	No.	– Musical boxes	Free	Free
9208.90.00			– Other	Free	Free
	03F 05B	No. No.	. Decoy calls . Whistles		
	09E	No.	. Other		
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	00H		– Musical instrument strings	Free	Free
	~~~		– Other:	-	-
9209.91.00	00D	• •	Parts and accessories for pianos	Free	Free
9209.92.00	00J		Parts and accessories for the musical instruments of heading 92.02	Free	Free
9209.94.00	01F		<ul> <li>– Parts and accessories for the musical instruments of heading 92.07</li> <li>. Of console organs</li> </ul>	Free	Free
	11C 19J	 	Of console organs Of guitars Other		

### Musical instruments; parts and accessories of such articles—continued

Number	Statistical Key			Rates	Rates of Duty	
	Code	Unit	Goods	Normal Tariff	*Preferential Tariff	
	·	•	Parts (for example, mechanisms for musical, etc.— <i>continued</i> – Other— <i>continued</i>			
9209.99.00	10H 13B	No. 	<ul> <li>- Other</li> <li>. Metronomes, tuning forks and pitch pipes</li> <li>. Mechanisms for musical boxes</li> <li>. Parts and accessories for keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds:</li> </ul>	Free	Free	
	15J		<ul> <li>Organ pipes and stop knobs; action work, player mechanis keys in frames or otherwise</li> </ul>	m, and		
	17E 29J		Other Other			
			* * *			

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.