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); 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;
   (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 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, 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.

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Chapter 90—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		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	00J	kg	– – Optical fibre cables	5	Free *See Below CA Free RCEP 2.5 1/2027 2
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			– – Other	Free	Free
	01G	. .	. . . Lenses and prisms (other than ophthalmic contact lenses and spectacle lenses)		
	09B	. .	. . . Polarising elements for spectacles		
	19K	. .	. . . 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			– – For cameras, projectors or photographic enlargers or reducers	Free	Free
	01C	. .	. . . For photographic cameras for micro-filming or for photo-process engraving; for 35 mm cinematographic cameras; photographic enlargers and reducers		
	11L	. .	. . . For projectors		
	19F	. .	. . . Other		
9002.19.90	00L	. .	– – Other	Free	Free
9002.20.90			– Filters	Free	Free
	10L	. .	. . Photographic colour filters		
	19D	. .	. . Other		
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 2.5 1/2027 2
9003.19.00	00K	No.	– – Of other materials	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9003.90.00	00H	No.	– Parts	5	Free *See Below CA Free RCEP 2.5 1/2027 2
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 LDC Free
	03G	No.	. . . Swim goggles		
	05C	No.	. . . Ski goggles		
	09F	No.	. . . Other		

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Spectacles, goggles and the like, corrective, protective or other—*continued*		
			– Other—*continued*		
9004.90.09			– – Other	5	Free *See Below CA Free
	01A	No.	. . . Frames for opthalmic spectacles fitted temporarily with imitation lenses		
	09G	No.	. . . 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			– – For roll film of a width of 35 mm	Free	Free
	20F	No.	. . . Cameras of a kind used for recording documents on microfilm, microfiches or other microforms		
	30C	No.	. . . Other		
9006.59.00			– – Other	Free	Free
	30L	No.	. . . Cameras of a kind used for recording documents on microfilm, microfiches or other microforms		
	40H	No.	. . . Other		
			– Photographic flashlight apparatus and flashbulbs:		
9006.61.00			– – Discharge lamp (“electronic”) flashlight apparatus	Free	Free
	01D	No.	. . . Portable		
	09K	No.	. . . Non-portable		
9006.69.00			– – Other	Free	Free
	10K	No.	. . . Flashbulbs, flashcubes and the like		
			. . . Other:		
	15L	No.	. . . . Portable		
	19C	No.	. . . . Non-portable		
			– Parts and accessories:		
9006.91.00			– – For cameras	Free	Free
	12L	. .	. . . Of Tariff items 9006.53.00 and 9006.59.00		
	19H	. .	. . . Other		
9006.99.00	00C	. .	– – Other	Free	Free
90.07			**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:**		
9007.10.00			– Cameras	Free	Free
	10J	No.	. . For film of less than 16 mm width or for double-8 mm film		
			. . Other:		
	15K	No.	. . . 35 mm		
	19B	No.	. . . Other		
9007.20.00			– Projectors	Free	Free
	01C	No.	. . For film of less than 16 mm width		
	09J	No.	. . Other		
			– Parts and accessories:		
9007.91.00			– – For cameras	Free	Free
	10B	. .	. . . 35 mm		
	19F	. .	. . . Other		
9007.92.00	00K	. .	– – For projectors	Free	Free

Chapter 90—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
90.08			**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:**		
9008.50.00			– Projectors, enlargers and reducers	Free	Free
	10A	No.	. . Slide projectors		
	15B	No.	. . Microfilm, microfiche or other microform readers, whether or not capable of producing copies		
	19E	No.	. . Other image projectors		
			. . Photographic (other than cinematographic) enlargers and reducers:		
	25K	. .	. . . For negatives of 6 cm x 7 cm or larger		
	29B	. .	. . . Other		
9008.90.00			– Parts and accessories	Free	Free
	01G	No.	. . Of image projectors		
			. . Of photographic enlargers and reducers:		
	11D	. .	. . . For negatives of 6 cm x 7 cm or larger		
	19K	. .	. . . 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 3.3 1/2027 3
9010.50			– Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:		
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			– Parts and accessories:		
9010.90.01	10D	. .	– – Of film measuring apparatus and footage counters	Free	Free
9010.90.20	00A	. .	– – Of projection screens	Free	Free
			– – Other:		
9010.90.30	00G	. .	– – – Of the apparatus of subheading 9010.50	Free	Free
9010.90.90	00K	. .	– – – Other	5	Free *See Below CA Free LDC 4
90.11			**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:**		
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
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

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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			– – Other	Free	Free
	10B	. .	. . . Rules		
	19F	. .	. . . Other		
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 Below 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
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

Chapter 90—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Instruments and appliances used in medical, surgical, etc.—*continued*		
			– Other instruments and appliances, used in dental sciences:		
9018.41.00	00B	. .	– – Dental drill engines, whether or not combined on a single base with 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
	01G	. .	. . . Incubators for babies		
	10F	. .	. . . Other		
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 Below 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 Below CA Free RCEP 2.5 1/2027 2
9021.10.03	00F	kg	– – – – Screw studs and studding	5	Free *See Below CA Free LDC Free RCEP 2.5 1/2027 2
9021.10.05	00J	kg	– – – – Other	5	Free *See Below CA Free CPT Free RCEP 3.3 1/2027 3
9021.10.07	00A	kg	– – – Nuts	5	Free *See Below CA Free RCEP 2.5 1/2027 2

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Orthopaedic appliances, including crutches, etc.—*continued* – Orthopaedic or fracture appliances—*continued* – – Threaded articles, of stainless steel—*continued*		
9021.10.09	00D	kg	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– – Washers, cotters and similar articles, of stainless steel:		
9021.10.11	00J	kg	– – – Washers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9021.10.13	00A	kg	– – – Cotters and cotter-pins	Free	Free
9021.10.15	00D	kg	– – – Other	Free	Free
9021.10.20			– – Other	Free	Free
			. . . Veterinary orthopaedic appliances:		
	10E	. .	. . . . Of stainless steel		
	12A	. .	. . . . Of titanium or nickel-titanium alloy		
	18L	. .	. . . . Other		
			. . Other:		
	20B	. .	. . . . Of stainless steel		
	22J	. .	. . . . Of titanium or nickel-titanium alloy		
	28H	. .	. . . . Other		
			– Artificial teeth and dental fittings:		
9021.21.00	00E	No.	– – Artificial teeth	Free	Free
9021.29			– – Other:		
			– – – Threaded articles, of stainless steel:		
			– – – – Screws:		
9021.29.01	00H	kg	– – – – – Self-tapping screws	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9021.29.03	00L	kg	– – – – – Screw studs and studding	5	Free *See Below CA Free LDC Free RCEP 2.5 1/2027 2
9021.29.05	00C	kg	– – – – – Other	5	Free *See Below CA Free CPT Free RCEP 3.3 1/2027 3
9021.29.07	00F	kg	– – – – Nuts	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9021.29.09	00J	kg	– – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– – – Washers, cotters and similar articles, of stainless steel:		
9021.29.11	00C	kg	– – – – Washers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
9021.29.13	00F	kg	– – – – Cotters and cotter-pins	Free	Free
9021.29.15	00J	kg	– – – – Other	Free	Free

Chapter 90—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Orthopaedic appliances, including crutches, etc.—*continued* – Artificial teeth and dental fittings—*continued* – – Other—*continued*		
9021.29.20			– – – Other	Free	Free
			. . . . Dentists' accessories for making crowns or dentures:		
	10K	. .	. . . . . Of stainless steel		
	12F	. .	. . . . . Of titanium or nickel-titanium alloy		
	18E	. .	. . . . . Other		
			. . . . Other:		
	20G	. .	. . . . . Of stainless steel		
	22C	. .	. . . . . Of titanium or nickel-titanium alloy		
	28B	. .	. . . . . Other		
			– Other artificial parts of the body:		
9021.31.00	00J	. .	– – Artificial joints	Free	Free
9021.39.00			– – Other	Free	Free
	11L	No.	. . . Limbs and parts of limbs		
	15C	. .	. . . Eyes		
	19F	. .	. . . Other		
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			– Other	Free	Free
			. . Other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:		
	01D	. .	. . . Parts of hearing aids		
	09K	. .	. . . Other		
	19G	. .	. . Other		
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	Free	Free
			– 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:		
9022.21.00	10L	. .	– – For medical, surgical, dental or veterinary uses	Free	Free
9022.29.00	10G	. .	– – For other uses	Free	Free
9022.30.00	00B	No.	– X-ray tubes	Free	Free
9022.90.00			– Other, including parts and accessories	Free	Free
	01B	No.	. . X-ray generators		
			. . Parts of X-ray generators and tubes:		
	11K	No.	. . . Generators		
	19E	No.	. . . Tubes		
	29B	. .	. . 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

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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 2.5 1/2027 2
9025.19.90	00K	. .	– – Other	Free	Free
9025.80.00			– Other instruments	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01C	. .	. . Barometers, not combined with other instruments		
	09J	. .	. . 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	00F	. .	– Parts and accessories	Free	Free
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:**		
9027.10.00	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)	Free	Free
			– Other instruments and apparatus:		
9027.81.00	00F	. .	– – Mass spectrometers	Free	Free
9027.89.00			– – Other	Free	Free
	10K	. .	. . . Exposure meters		
	20G	. .	. . . Other		
9027.90.00			– Microtomes; parts and accessories	Free	Free
	01C	No.	. . Microtomes		
	09J	. .	. . Parts and accessories		
90.28			**Gas, liquid or electricity supply or production meters, including calibrating meters therefor:**		
9028.10.00			– Gas meters	Free	Free
	01B	No.	. . Domestic		
	09H	No.	. . Other		
9028.20			– Liquid meters:		
9028.20.01	00D	No.	– – Water supply or production meters	Free	Free
9028.20.03	00G	No.	– – Other	5	Free *See Below CA Free LDC Free RCEP 2.5 1/2027 2
9028.30.00			– Electricity meters	Free	Free
	01K	No.	. . House service		
	09E	No.	. . Other		
9028.90.90	00B	. .	– Parts and accessories	Free	Free

Chapter 90—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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			– Revolution counters, production counters, taximeters, mileometers, pedometers and the like	Free	Free
	01L	No.	. . Taximeters		
	09F	No.	. . Billiards meters		
	19C	. .	. . Other		
9029.20.00			– Speed indicators and tachometers; stroboscopes	Free	Free
	01D	. .	. . Stroboscopes		
	09K	. .	. . Other		
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	00J	. .	– – Other	Free	Free
			– Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices):		
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	Free	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
			– Other instruments and apparatus:		
9030.82.00			– – For measuring or checking semiconductor wafers or devices (including integrated circuits)	Free	Free
	01J	. .	. . . With a recording device		
	09D	. .	. . . Other		
9030.84.90	00J	. .	– – Other, with a recording device	Free	Free
9030.89.90	00A	. .	– – Other	Free	Free
9030.90			– Parts and accessories:		
9030.90.10	00L	. .	– – Of instruments and apparatus for measuring or checking 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 3.3 1/2027 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 manufacturing semiconductor devices (including integrated circuits)	Free	Free

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Measuring or checking instruments, appliances and etc.—*continued* – Other optical instruments and appliances—*continued*		
9031.49.00			– – Other	Free	Free
	10C	. .	. . . Profile projectors		
	19G	. .	. . . 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	Free	Free
9032.20.90	00E	. .	– Manostats	Free	Free
			– Other instruments and apparatus:		
9032.81.90	00A	. .	– – Hydraulic or pneumatic	Free	Free
9032.89.00	00J	. .	– – Other	Free	Free
9032.90.00	00A	. .	– Parts and accessories	Free	Free
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 rate applicable to the articles for which the parts or accessories have been designed AAN Free TW Free	

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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.

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Chapter 91—*continued*

Clocks and watches and parts thereof—*continued*

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

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

Chapter 91—*continued*

Clocks and watches and parts thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		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	No.	. . . . Battery operated		
	09J	No.	. . . . 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	No.	. . . . Battery operated		
	09B	No.	. . . . Other		
9105.29.00	00F	No.	– – Other	Free	Free
			– Other:		
9105.91			– – Electrically operated:		
9105.91.10	00L	No.	– – – Operating by means of solar cells	Free	Free
9105.91.90			– – – Other	Free	Free
	01B	No.	. . . . Battery operated		
	09H	No.	. . . . Other		
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			– Other	Free	Free
	01G	. .	. . Watchmen's tell-tales		
	10F	. .	. . Parking meters		
	19K	No.	. . Other		
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			– – With mechanical display only or with a device to which a mechanical display can be incorporated	Free	Free
			. . . Operating by means of solar cells:		
	01J	No.	. . . . Measuring 33.8 mm or less		
	05A	No.	. . . . Other		
	09D	No.	. . . Other		
9108.12.00			– – With opto-electronic display only	Free	Free
			. . . Operating by means of solar cells:		
	01C	No.	. . . . Measuring 33.8 mm or less		
	05F	No.	. . . . Other		
	09J	No.	. . . Other		
9108.19.00			– – Other	Free	Free
			. . . Operating by means of solar cells:		
	01E	No.	. . . . Measuring 33.8 mm or less		
	05H	No.	. . . . Other		
	09L	No.	. . . Other		
9108.20.00	00K	No.	– With automatic winding	Free	Free
9108.90.00			– Other	Free	Free
	11L	No.	. . Measuring 33.8 mm or less		
	19F	No.	. . Other		

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

Chapter 91—*continued*

Clocks and watches and parts thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
91.09			**Clock movements, complete and assembled:**		
9109.10.00			– Electrically operated	Free	Free
			. . Of alarm clocks:		
	10A	No.	. . . Operating by means of solar cells		
	15B	No.	. . . Other		
			. . Other:		
	19E	No.	. . . Operating by means of solar cells		
	29B	No.	. . . 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:**		
9112.20.00			– Cases	The rate applicable to the goods for which the cases have been designed	
	11C	. .	. . Of metal		
	19J	. .	. . Other		
9112.90.00	00C	. .	– Parts	The rate applicable to the goods for which the parts 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 2.5 1/2027 2
91.14			**Other clock or watch parts:**		
9114.30.00	00H	. .	– Dials	Free	Free
9114.40.00	00A	. .	– Plates and bridges	Free	Free
9114.90.00			– Other	Free	Free
	20D	. .	. . Springs		
	30A	. .	. . Jewels		
	40J	. .	. . Other		

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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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Chapter 92—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential 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	No.	. . Played by plucking		
	09F	. .	. . 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
			. . Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds:		
	10D	No.	. . . Pipe organs		
	13J	. .	. . . Other		
	15E	. .	. . Accordions and similar instruments		
	17A	No.	. . Mouth organs		
	19H	. .	. . Other		
92.06					
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	Free	Free
			. . Console organs:		
	01B	No.	. . . Electronic		
	09H	No.	. . . Other		
			. . Other:		
			. . . Organs:		
	11K	No.	. . . . Electronic		
	19E	No.	. . . . Other		
	21G	No.	. . . Electronic keyboards		
	29B	. .	. . . Other		
9207.90.00			– Other	Free	Free
	01A	No.	. . Guitars		
	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	No.	. . Decoy calls		
	05B	No.	. . 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			– – Parts and accessories for the musical instruments of heading 92.07	Free	Free
	01F	. .	. . . Of console organs		
	11C	. .	. . . Of guitars		
	19J	. .	. . . Other		

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

Chapter 92—*continued*

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

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

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