

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 vulcanized 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); fitting 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 and sensitised semiconductor material 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); 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;
- (m) Monopods, bipods, tripods and similar articles (heading 96.20)
- (l) 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:
- 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;
 - Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number or 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;
 - All other parts and accessories are to be classified in heading 90.33.
- 3 The provisions of Note 3 and 4 to Section XVI apply 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:
- 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
 - 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.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, un-mounted, other than such elements of glass not optically worked.		
	90011000	- Optical fibres, optical fibre bundles and cables	3%	Kg
	90012000	- Sheets and plates of polarizing material	3%	“
	90013000	- Contact lenses	3%	2U
	90014000	- Spectacle lenses of glass:		
	90014010	--- Corrective Optical lenses	3%	“
	90014020	--- Lenses for safety spectacles	10%	“
	90014090	--- Other	10%	“
	90015000	- Spectacle lenses of other materials:		
	90015010	--- Corrective Optical lenses	3%	“
	90015020	--- Lenses for safety spectacles	10%	“
	90015090	--- Other	10%	“
	90019000	- Other:		
	90019010	--- Optical elements in the rough [of materials other than glass], not optically worked	3%	Kg
	90019090	---Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	90021100	-- For cameras, projectors or photographic enlargers or reducers	3%	Kg
	90021900	-- Other	3%	"
	90022000	- Filters	3%	"
	90029000	- Other	3%	"
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.		
		- Frames and mountings:		
	90031100	-- Of plastics	3%	U
	90031900	-- Of other materials:		
	90031910	--- Of precious metal or of rolled precious metal	3%	"
	90031920	--- Of base metal	3%	"
	90031990	--- Of other materials	3%	"
	90039000	- Parts	3%	"
90.04		Spectacles, goggles and the like, corrective, protective or other.		
		- Sunglasses:		
	90041000	---		
	90041010	--- With frames and mountings of precious metal or of rolled precious metal	3%	U
	90041020	--- With frames and mountings of base metal	3%	"
	90041030	--- With frames and mountings of plastics	3%	"
	90041090	--- With frames and mountings of other materials	3%	"
	90049000	- Other:		
		--- For correcting vision:		
	90049011	---- With frames and mountings of precious metal or of rolled precious metal	3%	"
	90049012	---- With frames and mountings of base metal	3%	"
	90049013	---- With frames and mountings of plastics	3%	"
	90049014	---- With frames and mountings of other materials	3%	"
	90049020	--- Goggles and the like for use in industry and for professional use	3%	"
	90049030	--- Medical glasses	3%	"
		--- Other		
	90049091	---- With frames and mountings of precious metal or of rolled precious metal	3%	"
	90049092	---- With frames and mountings of base metal	3%	"
	90049093	---- With frames and mountings of plastics	3%	"
	90049094	---- With frames and mountings of other materials	3%	"
	90049099	---- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor, other astronomical instruments and mountings therefor, but not including instruments for radio astronomy.		
	90051000	- Binoculars	3%	U
	90058000	- Other instruments:		
	90058010	--- Astronomical instruments	3%	“
	90048090	--- Other	3%	“
	90059000	- Parts and accessories (including mountings)	3%	Kg
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.		
	90063000	- Cameras specially designed for underwater use, for aerial survey of for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes:		
	90063010	--- For medical or surgical purposes	10%	U
	90063020	--- For aerial survey purposes	10%	“
	90063090	--- Other	10%	“
	90064000	- Instant print cameras	10%	“
		- Other cameras:		
	90065300	-- For roll film of a width of 35 mm:		
	90065310	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10%	“
	90065320	--- Microcameras for attachment to microscopes	10%	“
	90065390	--- Other	10%	“
	90065900	-- Other:		
	90065910	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10%	“
	90065920	--- Radio photographic cameras	10%	“
	90065930	--- Photographic digital Cameras	10%	“
	90065990	--- Other	10%	“
		- Photographic flashlight apparatus and flashbulbs:		
	90066100	-- Discharge lamp (“electronic”) flashlight apparatus	10%	“
	90066900	-- Other	10%	“
		- Parts and accessories:		
	90069100	-- For cameras:		
	90069110	--- Of subheading 9006.10	10%	Kg
	90069190	--- Other	10%	“
	90069900	-- Other	10%	“
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		
	90071000	- Cameras:		
	90071010	--- For film of less than 16 mm width or for double-8 mm film	10%	U
	90071090	--- Other	10%	“
	90072000	- Projectors:		
	90072010	--- Of a kind used in cinemas	10%	“
	90072090	--- Other	10%	“
		- Parts and accessories:		
	90079100	-- For cameras	10%	Kg
	90079200	-- For projectors	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.		
	90085000	- Projectors, enlargers and reducers		
	90085010	--- Apparatus specially designed for projecting x-ray photographs	10%	U
	90085020	--- Specially designed for use in the preparation of printing plates and cylinders	10%	"
	90085090	--- Other	10%	"
	90089000	- Parts and accessories	10%	Kg
“90.09“				
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		
	90101000	- 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	10%	U
	90105000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:		
	90105010	--- Apparatus specially designed for projecting x-ray photographs	10%	"
	90105090	--- Other	10%	"
	90106000	- Projection screens	10%	"
	90109000	- Parts and accessories	10%	Kg
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro projection.		
	90111000	- Stereoscopic microscopes:		
	90111010	--- Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	3%	U
	90111090	--- Other	3%	"
	90112000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection:		
	90112010	--- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	3%	"
	90112090	--- Other	3%	"
	90118000	- Other microscopes	3%	"
	90119000	- Parts and accessories:		
	90119010	--- Of apparatus of subheading 90111010 or 90112010	3%	Kg
	90119090	--- Other	3%	"
90.12		Microscopes other than optical microscopes; diffraction apparatus.		
	90121000	- Microscopes other than optical microscopes and diffraction apparatus:		
	90121010	--- Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafer or reticles	3%	U
	90121090	--- Other	3%	"
	90129000	- Parts and accessories	3%	Kg
90.13		Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.		
	90131000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	10%	U
	90132000	- Lasers, other than laser diodes:		
	90132010	--- Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafer or reticles	10%	"
	90132090	--- Other	10%	"
	90138000	- Other devices, appliances and instruments	10%	"
	90139000	- Parts and accessories	10%	Kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.14		Direction finding compasses; other navigational instruments and appliances.		
	90141000	- Direction finding compasses	3%	U
	90142000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	3%	“
	90148000	- Other instruments and appliances	3%	“
	90149000	- Parts and accessories	3%	Kg
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
	90151000	- Rangefinders	3%	U
	90152000	- Theodolites and tacheometers (tacheometers)	3%	“
	90153000	- Levels	3%	“
	90154000	- Photogrammetrical surveying instruments and appliances	3%	“
	90158000	- Other instruments and appliances	3%	“
	90159000	- Parts and accessories	3%	Kg
90.16	90160000	Balances of a sensitivity of 5 cg or better, with or without weights.	3%	U
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.		
	90171000	- Drafting tables and machines, whether or not automatic	3%	U
	90172000	- Other drawing, marking-out or mathematical calculating instruments:		
	90172010	--- For school purposes	3%	“
	90172090	--- Other	3%	“
	90173000	- Micrometers, callipers and gauges	3%	“
	90178000	- Other instruments	3%	“
	90179000	- Parts and accessories:		
	90179010	--- Of apparatus of subheading 90172010	3%	Kg
	90179090	--- Other	3%	“
90.18		Instrument 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):		
	90181100	-- Electro-cardiographs	Nil	U
	90181200	-- Ultrasonic scanning apparatus	Nil	“
	90181300	-- Magnetic resonance imaging apparatus	Nil	“
	90181400	-- Scintigraphic apparatus	Nil	“
	90181900	-- Other	Nil	“
	90182000	- Ultra-violet or infra-red ray apparatus	Nil	Kg
		- Syringes, needles, catheters, cannulae and the like:		
	90183100	-- Syringes, with or without needles	Nil	“
	90183200	-- Tubular metal needles and needles for sutures	Nil	“
	90183900	-- Other	Nil	U
		- Other instruments and appliances, used in dental sciences:		
90184100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	Nil	Kg	
90184900	-- Other	Nil	“	
90185000	- Other ophthalmic instruments and appliances	Nil	“	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.19	90189000	- Other instruments and appliances:		
	90189010	--- Of a kind used in veterinary sciences	Nil	Kg
	90189020	--- Helix contraception	Nil	"
	90189030	--- Neuroprotection regulated appliances	Nil	"
	90189040	--- blood transfusions instruments	Nil	"
	90189090	--- Other	Nil	"
		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		
	90191000	- Michano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:		
	90191010	--- Hydromassage apparatus	Nil	U
	90191020	--- Mechanotherapy appliances; psychological aptitude-testing apparatus	Nil	"
	90191090	--- Other	Nil	"
	90192000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Nil	"
90.20	90200000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.		
	90200010	--- Gas Masks	3%	"
	90200090	--- Other	3%	"
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.		
	90211000	- Orthopaedic or fracture appliances	Nil	"
		- Artificial teeth and dental fittings:		
	90212100	-- Artificial teeth	Nil	"
	90212900	-- Other	Nil	"
		- Other artificial parts of the body:		
	90213100	-- Artificial joints	Nil	"
	90213900	-- Other	Nil	"
	90214000	- Hearing aids, excluding parts and accessories	Nil	"
	90215000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Nil	"
90219000	- Other	Nil	"	
90.22		Apparatus based on the use of X-rays or alpha, beta gamma or other ionising radiation, 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:		
	90221200	-- Computed tomography apparatus	Nil	"
	90221300	-- Other, for dental uses	Nil	"
	90221400	-- Other, for medical, surgical or veterinary uses	Nil	"
	90221900	-- For other uses	Nil	"
		- Apparatus based on the use of alpha, beta gamma or other ionising radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
	90222100	-- For medical, surgical, dental or veterinary uses	Nil	"
	90222900	-- For other uses	Nil	"
	90223000	- X-ray tubes	Nil	"
	90229000	- Other, including parts and accessories		
	90229010	--- Protective screens and shields (lead covered or lead glass) for x-ray facilities	Nil	Kg
	90229090	--- Other	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.23	90230000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses.	3%	Kg
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).		
	90241000	- Machines and appliances for testing metals	3%	U
	90248000	- Other machines and appliances	3%	“
	90249000	- Parts and accessories	3%	Kg
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychomotor, recording or not, and any combination of these instruments.		
		- Thermometers and pyrometers, not combined with other instruments:		
	90251100	-- Liquid-filled, for direct reading	3%	U
	90251900	-- Other	3%	“
	90258000	- Other instruments:		
	90258010	--- Barometers, not combined with other instruments	3%	“
	90258090	--- Other	3%	“
	90259000	- Parts and accessories	3%	Kg
90.26		Instrument 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.		
	90261000	- For measuring or checking the flow or level of liquids	3%	U
	90262000	- For measuring or checking pressure	3%	“
	90268000	- Other instruments or apparatus	3%	“
	90269000	- Parts and accessories	3%	Kg
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); microtones.		
	90271000	- Gas or smoke analysis apparatus	Nil	U
	90272000	- Chromatographs and electrophoresis instruments	Nil	“
	90273000	- Spectrometers, spectrophotometers and spectrographs using optical radiation (UV, visible, IR)	Nil	“
	90275000	- Other instruments and apparatus using optical radiation (UV, visible, IR)	Nil	“
		- Other instruments and apparatus:		
	90278100	-- Mass spectrometers	Nil	“
	90278900	-- Other	Nil	“
	90279000	- Microtomes; parts and accessories:		
	90279010	--- Parts and accessories of products of heading 90.27, other than for gas or smoke analysis apparatus and microtomes	Nil	Kg
	90279090	--- Other	Nil	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefore.		
	90281000	- Gas meters	3%	U
	90282000	- Liquid meters	3%	"
	90283000	- Electricity meters	3%	"
	90289000	- Parts and accessories	3%	Kg
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.		
	90291000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
	90291010	--- Taximeters	3%	U
	90291090	--- Other	3%	"
	90292000	- Speed indicators and tachometers; stroboscopes	3%	Kg
	90299000	- Parts and accessories	3%	"
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.		
	90301000	- Instruments and apparatus for measuring or detecting ionizing radiation	3%	U
	90302000	- Oscilloscopes and oscillographs	3%	"
		- Other instrument and apparatus for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :		
	90303100	-- Multimeters without a recording device	3%	"
	90303200	-- Multimeters with a recording device	3%	"
	90303300	-- Other, without a recording device	3%	"
	90303900	-- Other, with a recording device	3%	"
	90304000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophomerers)	3%	"
		- Other instruments and apparatus:		
	90308200	-- For measuring or checking semiconductor wafers or devices (including integrated circuits)	3%	"
	90308400	-- Other, with a recording device	3%	"
	90308900	-- Other	3%	"
	90309000	- Parts and accessories:		
	90309010	--- Of apparatus and instruments of subheading 9030.8200	3%	Kg
	90309090	--- Other	3%	"
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		
	90311000	- Machines for balancing mechanical parts	3%	U
	90312000	- Test benches	3%	"
		- Other optical instruments and appliances:		
	90314100	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	3%	"
	90314900	-- Other:		
	90314910	--- For measuring surface particles or contamination on semiconductor wafers	3%	"
	90314990	--- Other	3%	"
	90318000	- Other instruments, appliances and machines	3%	"
	90319000	- Parts and accessories	3%	Kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.32		Automatic regulating or controlling instruments and apparatus.		
	90321000	- Thermostats:		
	90321010	--- Of a kind used in household appliances	3%	U
	90321090	--- Other	3%	“
	90322000	- Manostats:		
	90322010	--- Pressure regulators for agricultural use	3%	“
	90322090	--- Other	3%	“
		- Other instruments and apparatus:		
	90328100	-- Hydraulic or pneumatic	3%	“
	90328900	-- Other	3%	“
	90329000	- Parts and accessories	3%	Kg
90.33	90330000	Parts and accessories (not specified or included elsewhere in the Chapter) for machines, appliances, instruments or apparatus of Chapter 90	3%	“

**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.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	91011100	-- With mechanical display only:		
	91011110	--- Braille watches	10%	U
	91011190	--- Other	10%	“
	91011900	-- Other:		
	91011910	--- Braille watches	10%	“
	91011990	--- Other	10%	“
		- Other wrist-watches, whether or not incorporating a stop-watch facility:		
	91012100	-- With automatic winding:		
	91012110	--- Braille watches	10%	“
	91012190	--- Other	10%	“
	91012900	-- Other:		
	91012910	--- Braille watches	10%	“
	91012990	--- Other	10%	“
		- Other:		
	91019100	-- Electrically operated:		
	91019110	--- Braille watches	10%	“
	91019190	--- Other	10%	“
	91019900	-- Other:		
	91019910	--- Braille watches	10%	“
	91019990	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	91021100	-- With mechanical display only:		
	91021110	--- Braille watches	10%	U
	91021190	--- Other	10%	"
	91021200	-- With opto-electronic display only:		
	91021210	--- Braille watches	10%	"
	91021290	--- Other	10%	"
	91021900	-- Other:		
	91021910	--- Braille watches	10%	"
	91021990	--- Other	10%	"
		- Other wrist-watches, whether or not incorporating a stop-watch facility:		
	91022100	-- With automatic winding:		
	91022110	--- Braille watches	10%	"
	91022190	--- Other	10%	"
	91022900	-- Other:		
	91022910	--- Braille watches	10%	"
	91022990	--- Other	10%	"
		- Other:		
	91029100	-- Electrically operated:		
	91029110	--- Braille watches	10%	"
	91029190	--- Other	10%	"
	91029900	-- Other:		
	91029910	--- Braille watches	10%	"
	91029990	--- Other	10%	"
91.03		Clocks with watch movements, excluding clocks of heading 91.04.		
	91031000	- Electrically operated	10%	"
	91039000	- Other	10%	"
91.04	91040000	Instruments panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		
	91040010	--- For aircraft and spacecraft	10%	"
	91040020	--- For vessels of Chapter 89	10%	"
	91040090	--- Other	10%	"
91.05		Other clocks.		
		- Alarm clocks:		
	91051100	-- Electrically operated:		
	91051110	--- Braille	10%	"
	91051190	--- Other	10%	"
	91051900	-- Other:		
	91051910	--- Braille	10%	"
	91051990	--- Other	10%	"
	91052100	-- Electrically operated:		
	91052110	--- Braille	10%	"
	91052190	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	91052900	-- Other:		
	91052910	--- Braille	10%	U
	21052990	--- Other	10%	"
		- Other:		
	91059100	-- Electrically operated:		
	91059110	--- Braille	10%	"
	91059190	--- Other	10%	"
	91059900	-- Other:		
	91059910	--- Braille	10%	"
	91059990	--- Other	10%	"
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).		
	91061000	- Time-registers; time-recorders:		
	91061010	--- Table or stadium timers for sporting events; time recorders for sporting events	10%	"
	91061090	--- Other	10%	"
	91069000	- Other	10%	"
91.07	91070000	Time switches with clock or watch movement or with synchronous motor.	10%	"
91.08		Watch movements, complete and assembled.		
		- Electrically operated:		
	91081100	-- With mechanical display only or with a device to which a mechanical display can be incorporated	10%	"
	91081200	-- With opto-electronic display only	10%	"
	91081900	-- Other	10%	"
	91082000	- With automatic winding	10%	"
	91089000	- Other	10%	"
91.09		Clock movements, complete and assembled.		
	91091000	- Electrically operated	10%	"
	91099000	- Other	10%	"
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:		
	91101100	-- Complete movements, unassembled or partly assembled (movement sets)	10%	"
	91101200	-- Incomplete movements, assembled	10%	Kg
	91101900	-- Rough movements	10%	"
	91109000	- Other	10%	"
91.11		Watch cases and parts thereof.		
	91111000	- Cases of precious metal or of metal clad with precious metal	10%	U
	91112000	- Cases of base metal, whether or not gold- or silver-plated	10%	"
	91118000	- Other cases	10%	"
	91119000	- Parts	10%	Kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		
	91122000	- Cases	10%	U
	91129000	- Parts	10%	Kg
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.		
	91131000	- Of precious metal or of metal clad with precious metal	10%	“
	91132000	- Of base metal, whether or not gold- or silver-plated	10%	“
	91139000	- Other:		
	91139010	--- Of a kind incorporating precious stones or precious metal or metal clad or plated with precious metal	10%	“
	91139090	--- Other	10%	“
91.14		Other clock or watch parts.		
	91143000	- Dials:		
	91143010	--- Braille	10%	“
	91143090	--- Other	10%	“
	91144000	- Plates and bridges	10%	“
	91149000	- Other	10%	“

**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”.
- (d) Collectors’ pieces or antiques (heading 97.05 or 97.06).

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

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

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.		
	92011000	- Upright pianos	10%	U
	92012000	- Grand pianos	10%	“
	92019000	- Other	10%	“
92.02		Other string musical instruments (for example, guitars, violins, harps).		
	92021000	- Played with a bow	10%	“
	92029000	- Other	10%	“
“92.03“				
“92.04“				
92.05		Other wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.		
	92051000	- Brass-wind instruments	10%	“
	92059000	- Other	10%	“
92.06	92060000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).		
	92060010	--- Drums; xylophones	10%	“
	92060090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).		
	92071000	- Keyboard instruments, other than accordions	10%	U
	92079000	- Other	10%	“
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.		
	92081000	- Musical boxes	10%	“
	92089000	- Other	10%	“
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.		
	92093000	- Musical instrument strings	10%	Kg
		- Other:		
	92099100	-- Parts and accessories for pianos	10%	“
	92099200	-- Parts and accessories for the musical instruments of heading 92.02	10%	“
	92099400	-- Parts and accessories for the musical instruments of heading 92.07	10%	“
	92099900	-- Other	10%	“

**SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**CHAPTER 93
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

Notes:

1. This Chapter does not cover:

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

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

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.		
	93011000	- Artillery weapons (e.g. Guns, howitzers, mortars)	10%	U
	93012000	- Rocket launchers; flame throwers; grenade launchers; torpedo tubes and similar projectors	10%	“
	93019000	- Other:		
	93019010	--- Automatic guns	10%	“
	93019020	--- Semi-automatic guns	10%	“
	93019090	--- Others	10%	“
93.02	93020000	Revolvers and pistols, other than those of heading 93.03 or 93.04.		
	93020010	--- Automatic pistols	10%	“
	93020090	--- Other	10%	“
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).		
	93031000	- Muzzle-loading firearms	10%	“
	93032000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	10%	“
	93033000	- Other sporting, hunting or target-shooting rifles	10%	“
	93039000	- Other:		
	93039010	--- Starter's pistols	10%	“
	93039020	--- Firearms which operate by firing an explosive charge	10%	“
	93039030	--- Very pistols	10%	“
	93039090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
93.04	93040000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	10%	U
93.05		Parts and accessories of articles of heading 93.01 to 93.04		
	93051000	Of revolvers or pistols	10%	Kg
	93052000	- Of shotguns or rifles of heading 93.03	10%	“
		- Other:		
	93059100	-- Of military weapons of heading 93.01	10%	“
	93059900	-- Other	10%	“
93.06		Bombs grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.		
		- Shotgun cartridges and parts thereof; air gun pellets:		
	93062100	-- Cartridges	10%	“
	93062900	-- Other	10%	“
	93063000	- Other cartridges and parts thereof		
	93063010	--- Blank cartridges for starter's pistols	10%	“
	93063020	--- Blank cartridges for use with tools of Chapter 82	10%	“
	93063090	--- Other	10%	“
	93069000	- Other	10%	“
93.07	93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefore.	10%	“

SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES
CHAPTER 94
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS.
CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LUMINAIRES AND
LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE;
PREFABRICATED BUILDINGS

Notes:

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting sources and parts thereof of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases);
 - (m) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting fittings) such as Chinese lanterns (heading 95.05). or
 - (l) Monopods, bipods, tripods and similar articles (heading 96.20).".
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

 - (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) Seats and beds.
3. (A) In heading 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or work site accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
	94011000	- Seats of a kind used for aircraft	10%	Kg
	94012000	- Seats of a kind used for motor vehicles	10%	“
		- Swivel seats with variable height adjustment :		
	94013100	-- Of wood	10%	“
	94013900	-- Other	10%	“
		- Seats other than garden seats or camping equipment, convertible into beds:		
	94014100	-- Of wood	10%	“
	94014900	-- Other	10%	“
		-- Seats of cane, osier, bamboo or similar materials:		
	94015200	-- Of bamboo	10%	“
	94015300	-- Of rattan”	10%	“
	94015900	-- Other	10%	“
		- Other seats, with wooden frames:		
	94016100	-- Upholstered	10%	“
	94016900	-- Other	10%	“
		- Other seats, with metal frames:		
	94017100	-- Upholstered:		
	94017110	--- Of a kind used on marine vessels	10%	“
	94017190	--- Other	10%	“
	94017900	-- Other	10%	“
	94018000	- Other seats:		
	94018010	--- Fitted with toilet bowl, including commode chairs	10%	“
	94018020	--- Baby car seats	10%	“
	94018090	--- Other	10%	“
		- Parts :		
	94019100	-- Of wood	10%	“
	94019900	-- Other	10%	“
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		
	94021000	- Dentists; barbers; or similar chairs and parts thereof: --- Dentists' chairs and parts thereof:		
	94021011	---- Dentists' chairs	Nil	U
	94021019	---- Parts	3%	Kg
		--- Other:		
	94021091	---- Chairs	10%	“
	94021099	---- Parts	3%	“
	94029000	- Other:		
	94029010	--- Operating tables, examination tables and hospital beds with mechanical fittings	10%	“
	94029090	--- Other	10%	“
94.03		Other furniture and parts thereof.		
	94031000	- Metal furniture of a kind used in offices:		
	94031010	--- Specialized equipment for use in laboratories or technical offices	10%	“
	94031020	--- Other, designed for use with automatic data processing machines	10%	“
	94031090	--- Other	10%	“
	94032000	- Other metal furniture:		
	94032010	--- Insulated cabinets	10%	“
	94032020	--- Folding beds of a kind used for camping and similar goods	10%	“
	94032030	--- Of a kind used for technical use	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	94032040	--- Fume cupboard	10%	Kg
	94032050	--- Small hanging food safes, small hanging medicine or toilet wall cabinets	10%	"
	94032060	--- Playpens	10%	"
	94032070	--- Large scale rack and shelving systems	10%	"
	94032080	--- Designed for use with automatic data processing machines	10%	"
	94032090	--- Other	10%	"
	94033000	- Wooden furniture of a kind used in offices:		
	94033010	--- Designed for use with automatic data processing machines	10%	"
	94033090	--- Other	10%	"
	94034000	- Wooden furniture of a kind used in the kitchen	10%	"
	94035000	- Wooden furniture of a kind used in the bedroom	10%	"
	94036000	- Other wooden furniture		
	94036010	--- Small hanging food safes, small hanging medicine or toilet wall cabinets	10%	"
	94036020	--- Playpens	10%	"
	94036030	--- Large scale rack and shelving systems	10%	"
	94036090	--- Other	10%	"
	94037000	- Furniture of plastics		
	94037010	--- Small hanging food safes, small hanging medicine or toilet wall cabinets	10%	"
	94037020	--- Playpens	10%	"
	94037030	--- Table, (Furniture) of plastics	10%	"
	94037040	--- Chair (Furniture) of plastics	10%	"
	94037090	--- Other	10%	"
		- Furniture of other materials, including cane, osier, bamboo or similar materials:		
	94038200	-- Of bamboo		
	94038210	--- Playpens	10%	"
	94038290	--- Other	10%	"
	94038300	-- Of rattan"		
	94038310	--- Playpens	10%	"
	84038390	--- Other	10%	"
	94038900	-- Other		
	94038910	--- Playpens	10%	"
	94038990	--- Other	10%	"
		- Part		
	94039100	-- Of wood	10%	"
	94039900	-- Other	10%	"
94.04		Mattress supports; article of bedding and similar furnishing (for example mattresses, quilts, eiderdowns, cushions, pouffes and pillows) cellular rubber or plastics, whether or not covered.		
	94041000	- Mattress supports	10%	Kg
		- Mattresses:		
	94042100	-- Of cellular rubber or plastics, whether or not covered:	10%	U
	94042900	-- Of other materials:	10%	"
	94043000	- Sleeping bags	10%	"
	94044000	- Quilts, bedspreads, eiderdowns and duvets(comforters)	10%	"
	94049000	- Other:		
	94049010	--- Incontinent mattress pads	10%	"
	94049090	--- Other	10%	"
94.05		Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
	94051100	-- Designed for use solely with light-emitting diode (LED) light sources	10%	kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	94051900	-- Other - Electric table, desk, bedside or floor-standing luminaires	10%	Kg
	94052100	-- Designed for use solely with light-emitting diode (LED) light sources	10%	“
	94052900	-- Other - Lighting strings of a kind used for Christmas trees :	10%	“
	94053100	-- Designed for use solely with light-emitting diode (LED) light sources	10%	“
	94053900	-- Other - Other electric luminaires and lighting fittings :	10%	“
	94054100	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	10%	“
	94054200	-- Other, designed for use solely with light-emitting diode (LED) light sources	10%	“
	94054900	-- Other:		
	94054910	--- shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	10%	“
	94054990	-- Other	10%	“
	94055000	- Non-electrical luminaires and lighting fittings:		
	94055010	--- Incandescent lamps of the pressure type using liquid fuel	10%	“
	94055090	--- Other - Illuminated signs, illuminated name-plates and the like:	10%	“
	94056100	-- Designed for use solely with light-emitting diode (LED) light sources	10%	“
	94056900	-- Other - Parts:	10%	“
	94059100	-- Of glass	10%	“
	94059200	-- Of plastics	10%	“
	94059900	-- Other:		
	94059910	--- Of shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	10%	“
	94059920	--- Of incandescent lamps of the pressure type using liquid fuel	10%	“
	94059990	--- Other	10%	“
94.06		Prefabricated buildings.		
	94061000	- Of wood :		
	94061010	--- Agricultural buildings	Nil	“
	94061020	--- Animal buildings (for cows)	10%	“
	94061090	--- Other	10%	“
	94062000	- Modular building units, of steel	10%	“
	94069000	- Other”:		
	94069010	--- Agricultural buildings	Nil	“
	94069020	--- Animal buildings (for cows)	10%	“
	94069090	--- Other	10%	“

**CHAPTER 95
TOYS, GAMES AND SPORTS REQUISITES;
PARTS AND ACCESSORIES THEREOF**

Notes:

1. This Chapter does not cover:

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
- (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
- (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys)
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (ij) Un-mounted glass eyes for dolls or other toys, of heading 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading 83.06;
- (m) Pumps for liquid heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) Unmanned aircraft (heading 88.06);
- (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (s) Decoy calls or whistles (heading 92.08);
- (t) Arms or articles of Chapter 93;

- (u) Lighting strings of all kinds (heading 94.05); t
 - (v) Monopods, bipods, and similar articles (heading 96.20);”
 - (w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituent.
 3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
 4. Subject to the provisions of Note 1 above, heading 95.03 applies inter alia to articles of their heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provide the article are put up together for retail sale and the combinations have the essential character of toys.
 5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent materials, are identifiable as intended exclusively for animals, for example “pet toys” (classification in their own appropriate heading).
 6. For the purposes of heading 95.08:
 - (a) The expression “amusement park rides” means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined with in an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
 - (b) The expression “water park amusements” means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
 - (c) The expression “fairground amusements” means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.”

Subheading Note.

1. Subheading 9504.50 covers:

- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
- (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
“95.01“				
“95.02“				
95.03	95030000	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("Scale") models and similar recreational models working or not; puzzles of all kinds.		
	95030010	--- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	10%	Kg
	95030020	--- Dolls and parts thereof	10%	“
	95030030	--- Reduced size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10	10%	“
	95030090	--- Other	10%	“
95.04		Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.		
	95042000	- Articles and accessories for billiards of all kinds.	10%	Kg
	95043000	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payments, other than bowling alley equipment:		
	95043010	--- Unassembled or disassembled	10%	“
	95043090	--- Other	10%	“
	95044000	- Playing cards	10%	“
	95045000	- Video game consoles and machines, other than those of subheading 9504.30	10%	U
	95049000	- Other:		
	95049010	--- Video games other than those of subheading 950450	10%	Kg
	95049020	--- Boards and pieces for games of chess, draughts, dominoes, mah jong, halma, ludo, snakes and ladders, etc.	10%	“
	95049030	--- Casino tables, croupiers' rakes, poker chips, roulette tables and other similar articles used in casino and gaming houses	10%	“
	95049090	--- Other	10%	“
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
	95051000	- Articles for Christmas festivities	10%	“
	95059000	- Other	10%	“
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter, swimming pools and padding pools.		
		- Snow-skis and other snow-ski equipment:		
	95061100	-- Skis	10%	2U
	95061200	-- Ski-fastenings (ski-bindings).	10%	U
	95061900	-- Other	10%	Kg
		- Water-skis, surf-boards, sailboards and other water-sport equipment:		
	95062100	-- Sailboards	10%	U
	95062900	-- Other	10%	“
		- Golf clubs and other golf equipment:		
	95063100	-- Clubs, complete	10%	“
	95063200	-- Balls	10%	“
	95063900	-- Other	10%	“
	95064000	- Articles and equipment for table-tennis	10%	“
		- Tennis, badminton or similar rackets, whether or not strung:		
	95065100	-- Lawn-tennis rackets, whether or not strung	10%	“
	95065900	-- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Balls, other than golf balls and table-tennis balls:		
	95066100	-- Lawn-tennis balls	10%	Kg
	95066200	-- Inflatable	10%	“
	95066900	-- Other	10%	“
	95067000	- Ice skates and roller skates, including skating boots with skates attached	10%	pair
		- Other:		
	95069100	-- Articles and equipment for general physical exercise, gymnastics or athletics	10%	Kg
	95069900	-- Other:		
	95069910	--- Swimming pools	10%	“
	95069990	--- Other	10%	“
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.		
	95071000	- Fishing rods	10%	U
	95072000	- Fish-hooks, whether or not smelted	10%	Kg
	95073000	- Fishing reels	10%	U
	95079000	- Other	10%	“
	95079910	--- Fishing requisites	10%	“
	95079990	--- Other	10%	“
95.08		Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.		
	95081000	- travelling circuses and travelling menageries	10%	Kg
		- Amusement park rides and water park amusements :		
	95082100	-- Roller coasters	10%	
	95082200	-- Carousels, swings and roundabouts	10%	
	95082300	-- Dodge'em cars	10%	
	95082400	-- Motion simulators and moving theatres	10%	
	95082500	-- Water rides	10%	
	95082600	-- Water park amusements	10%	
	95082900	-- Other	10%	
	95083000	- Fairground amusements	10%	
	95084000	- Travelling theatres	10%	

CHAPTER 96
MISCELLANEOUS MANUFACTURED ARTICLES

Notes:

- 1. This Chapter does not cover:**
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18);
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites): or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
- 2. In heading 96.02 the expression "vegetable or mineral carving material" means:**
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
- 3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to un-mounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.**
- 4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However headings 96.01 to 96.06 and 96.15 include articles which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.**

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).		
	96011000	- Worked ivory and articles of ivory		
	96011010	--- Beads for personal adornment	10%	Kg
	96011090	--- Other	10%	"
	96019000	- Other:		
	96019010	--- Beads for personal adornment	10%	"
	96019090	--- Other	10%	"
96.02	96020000	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		
	96020010	--- Artificial honeycombs	10%	"
	96020020	--- Beads for personal adornment	10%	"
	96020030	--- Articles of a kind used for religious purposes	10%	"
		--- Worked and unhardened gelatin and articles thereof:		
	96020041	---- Gelatin capsules	10%	"
	96020049	---- Other	10%	"
	96020090	--- Other	10%	"
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		
	96031000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:		
	96031010	--- Of a kind used for domestic purposes	3%	U
	96031020	--- Straw brooms	3%	"
	96031090	--- Other	3%	"
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
	96032100	-- Tooth brushes, including dental-plate brushes	3%	"
	96032900	-- Other	3%	"
	96033000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:		
	96033010	--- Artists' brushes, writing brushes	3%	"
	96033090	--- Other	3%	"
	96034000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30), paint pads and rollers	3%	"
	96035000	- Other brushes constituting parts of machines, appliances or vehicles:		
	96035010	--- Of a kind suitable for fitting to agricultural, mining, manufacturing or industrial machines	3%	"
	96035090	--- Other	3%	"
	96039000	- Other	3%	"
96.04	96040000	Hand sieves and hand riddles.	3%	"
96.05	96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		
	96061000	- Press-fasteners, snap-fasteners and press-studs and parts therefore - Buttons:	3%	Kg
	96062100	-- Of plastics, not covered with textile material	3%	"
	96062200	-- Of base metal, not covered with textile material	3%	"
	96062900	-- Other	3%	"
	96063000	- Button moulds and other parts of buttons; button blanks:		
	96063010	--- Button blanks	3%	"
	96063090	--- Other	3%	"
96.07		Slide fasteners and parts thereof. - Slide fasteners:		
	96071100	-- Fitted with chain scoops of base metal	10%	"
	96071900	-- Other	10%	"
	96072000	- Parts	10%	"
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.		
	96081000	- Ball point pens	3%	U
	96082000	- Felt tipped and other porous-tipped pens and markers:		
	96082010	--- Pens	3%	"
	96082020	--- Markers	3%	"
	96082090	--- Other	3%	"
	96083000	- Fountain pens, stylograph pens and other pens	3%	"
	96084000	- Propelling or sliding pencils	3%	"
	96085000	- Sets of articles from two or more of the foregoing subheadings	3%	"
	96086000	- Refills for ball point pens, comprising the ball point and ink-reservoir - Other:	3%	"
	96089100	-- Pen nibs and nib points	3%	"
96089900	-- Other	3%	Kg	
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		
	96091000	- Pencils and crayons, with leads encased in a sheath	3%	"
	96092000	- Pencil leads, black or coloured	3%	"
	96099000	- Other	3%	"
96.10	96100000	Slates and boards, with writing or drawing surfaces, whether or not framed.		
	96100010	--- Drawing slates and boards for schools	3%	"
	96100090	--- Other	3%	"
96.11	96110000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.		
	96121000	- Ribbons	3%	U
	96122000	- Ink-pads	3%	“
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		
	96131000	- Pocket lighters, gas fuelled, non-refillable	10%	“
	96132000	- Pocket lighters, gas fuelled, refillable	10%	“
	96138000	- Other lighters:		
	96138010	--- For electronic cookers and heaters	10%	“
	96138090	--- Other	10%	“
96139000	- Parts.	10%	“	
96.14	96140000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		
		- Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:		
	96140010	--- Pipes and pipe bowls	10%	Kg
	96140020	--- Cigarette holders	10%	“
	96140090	--- Other	10%	“
96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and part thereof.		
		- Combs, hair-slides and the like:		
	96151100	-- Of hard rubber or plastics	3%	“
	96151900	-- Other	3%	“
	96159000	- Other	3%	“
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.		
	96161000	- Scent sprays and similar toilet sprays, and mounts and heads therefore	10%	“
	96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	10%	“
96.17	96170000	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.	3%	“
96.18	96180000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window-dressing.	3%	“
96.19	96190000	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.	3%	“
96.20	96200000	Monopods, bipods, tripods and similar articles.”	10%	“

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes:

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07.
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

3. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

4. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

5. (a) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter or the Nomenclature.
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

6. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages mosaics and similar decorative plaques.		
	97011000	- Paintings, drawings and pastels - Of an age exceeding 100 years:	10%	Kg
	97012100	-- Paintings, drawings and pastels	10%	"
	97012200	-- Mosaics	10%	"
	97012900	-- Other	10%	"
	97019000	- Other:		
	97019100	-- Paintings, drawings and pastels	10%	"
	97019200	-- Mosaics	10%	"
	97019900	-- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
97.02	97021000	Original engravings, prints and lithographs :	10%	Kg
	97029000	- Of an age exceeding 100 years - Other	10%	
97.03	97031000	Original sculptures and statuary, in any material :	10%	“
	97039000	- Of an age exceeding 100 years - Other	10%	
97.04	97040000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused, other than those of heading 49.07.	10%	“
97.05	97051000	Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest. - Collections and collectors' pieces of archaeological, ethnographic or historical interest	10%	“
		- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :	10%	“
	97052100	-- Human specimens and parts thereof	10%	“
	97052200	-- Extinct or endangered species and parts thereof	10%	“
	97052900	-- Other	10%	“
	97053100	- Collections and collectors' pieces of numismatic interest : -- Of an age exceeding 100 years	10%	“
	97053900	-- Other	10%	“
97.06	97061000	Antiques of an age exceeding 100 years. - Of an age exceeding 250 years	10%	“
	97069000	- Other:	10%	

CHAPTER 98

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CHAPTER 99

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