

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.

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	SCL			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG							
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	-- With mechanical display only	u		Free				Free	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex				2.5%
	9101.19	-- Other :																									
	9101.19.10	--- With opto-electronic display only	u					Free	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex				2.5%
	9101.19.90	--- Other	u					Free	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex				2.5%
		- Other wrist-watches, whether or not incorporating a stop-watch facility :																									
	9101.21	-- With automatic winding	u		15.00%				Free	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	20%	18%	Ex			2.5%
	9101.29	-- Other	u		15.00%				Free	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	20%	18%	Ex			2.5%
		- Other :																									
	9101.91	-- Electrically operated	u		Free				Free	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex				2.5%
	9101.99	-- Other	u						Free	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex				2.5%

