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.

HS Hdg				TCI /		Preferential Duty									Com	Com	PAL			Surcharge		_
	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	Gen Duty VAT	Gen	SG	Cess	on Customs Duty	SSCL	c
92.01		Pianos, including automatic pia harpsichords and other keyboa stringed instruments.																				
	9201.10	- Upright pianos	u						Free	Free		5%	4.5%	Free	Free	18%	10%	6%			2.5%	╁
	9201.20	- Grand pianos	u						Free	Free		5%	4.5%	Free	Free	18%	10%	6%			2.5%	
	9201.90	- Other	u						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%			2.5%	lacksquare
92.02		Other string musical instrumen example, guitars, violins, harps																				
	9202.10	- Played with a bow	u						Free	Free		5%	4.5%	Free	20%	18%	10%	6%			2.5%	F
	9202.10	- Other	u						Free	Free		5%	4.5%	Free	20%	18%	10%	6%			2.5%	\dagger
[92.03]																						\perp
[92.03]																						
[92.04]																						

HS Hdg				/					Pref	erenti	al Dut	у			Gen VAT PAL	AL		Surcharge				
	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	Cess	on Customs Duty	SSCL	c r
																						I
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.																				
	9205.10	- Brass-wind instruments	и						Free	Free		5%	4.5%	Free	Free	18%	10%	6%			2,5%	+
	9205.10	- Other	u			1			Free			5%	4.5%	10.0%	15%	18%	10%	6%			2.5%	+
	3203.30	Other	_ u						1100	1100		370	1.570	10.070	1370	1070	1070	0 70			2.5 /0	+
92.06	9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	u						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%			2.5%	
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).																				
	2227.42																					1
	9207.10	- Keyboard instruments, other than accordions	u						Free	Free		Free	Free	Free	20%	18%	10%	6%			2.5%	
	9207.90	- Other	u						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%			2.5%	I
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	- Musical boxes	u						Free		-	5%	4.5%	10.0%	15%	18%	Ex				2.5%	+
	9208.90	- Other	u			1	ļ		Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	Щ.

HS Hdg			De aministra		TCI /	Preferential Duty									Com		PAL			Surcharge		_	
	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	Gen Duty VAT	Gen	SG	Cess	on Customs Duty	SSCL	C
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	-	Musical instrument strings	kg						Free	Free		5% or Rs.370/= per kg	4.5% or Rs.336/= per kg	3.33% or Rs.114 /= per	15% or Rs.370/= per kg	18%	Ex				2.5%	
		-	Other:												Ku								+
	9209.91		Parts and accessories for pianos	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	T
	9209.92		Parts and accessories for the musical instruments of heading 92.02	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	
	9209.94		Parts and accessories for the musical instruments of heading 92.07	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	Ī
	9209.99		Other:																				
	9209.99.10		Metronomes, tuning forks, pitch pipes; parts and accessories for keyboard pipe organs; parts and accessories for harmoniums and similar keyboard instruments with free metal reeds	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	
	9209.99.20		Mechanisms for musical boxes	kg		13.50%				Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	T
	9209.99.90		Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%			2.5%	I
	3203.33.30	F	Other	кy						riee	riee		370	4.3%	10.0%	15%	10%	10%	0%				2.5%