

**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/SLST	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							
<b>91.01</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>																									
		- 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	18%	Ex								2.5%	
	9101.19	-- Other :																									
	9101.19.10	--- With opto-electronic display only	u					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	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	20%	18%	Ex								2.5%	
	9101.29	-- Other	u			15.00%			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	18%	Ex								2.5%	
	9101.99	-- Other	u						Free	Free		Free	Free	Free	Free	Free	18%	Ex								2.5%	

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								
<b>91.02</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>																										
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :																										
	9102.11	-- With mechanical display only	u		18.00%				Free	Free		Free	Free	Free	20%	18%	Ex										2.5%	
	9102.12	-- With opto-electronic display only	u		15.00%				Free	Free		Free	Free	Free	20%	18%	Ex										2.5%	
	9102.19	-- Other	u						Free	Free		Free	Free	Free	20%	18%	Ex										2.5%	
		- Other wrist-watches, whether or not incorporating a stop-watch facility :																										
	9102.21	-- With automatic winding	u		15.00%				Free	Free		Free	Free	Free	20%	18%	Ex										2.5%	
	9102.29	-- Other	u		15.00%				Free	Free		Free	Free	Free	20%	18%	Ex										2.5%	
		- Other :																										
	9102.91	-- Electrically operated	u		15.00%				Free	Free		Free	Free	Free	20%	18%	Ex										2.5%	
	9102.99	-- Other	u						Free	Free		Free	Free	Free	20%	18%	Ex										2.5%	
<b>91.03</b>		<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>																										
	9103.10	- Electrically operated	u		15.00%				Free	Free		5%	5%		20%	18%	10%	6%									2.5%	
	9103.90	- Other	u		15.00%				Free	Free		5%	5%		20%	18%	10%	6%									2.5%	
<b>91.04</b>	9104	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>	u		15.00%				Free	Free		5%	5%		20%	18%	10%	6%									2.5%	
<b>91.05</b>		<b>Other clocks.</b>																										
		- Alarm clocks :																										
	9105.11	-- Electrically operated	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex									2.5%	
	9105.19	-- Other	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex									2.5%	
		- Wall clocks :																										
	9105.21	-- Electrically operated	u		18.0%				Free	Free		Free	Free		20%	18%	Ex	Ex	Rs.70/= per unit	Rs.80/= per unit							2.5%	
	9105.29	-- Other	u						Free	Free		Free	Free		20%	18%	Ex	Ex	Rs.70/= per unit	Rs.80/= per unit							2.5%	
		- Other :																										
	9105.91	-- Electrically operated	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex									2.5%	
	9105.99	-- Other	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex									2.5%	

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				
91.06		<b>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).</b>																						
	9106.10	- Time-registers; time-recorders	u					Free	Free		Free	Free	Free	Free	Free	18%	10%	6%						2.5%
	9106.90	- Other	u					Free	Free		Free	Free	Free	Free	Free	18%	10%	6%						2.5%
91.07	9107	<b>Time switches with clock or watch movement or with synchronous motor.</b>	u					Free	Free		5%	5%			20%	18%	10%	6%	10%	Free				2.5%
91.08		<b>Watch movements, complete and assembled.</b>																						
		- Electrically operated :																						
	9108.11	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u		15.00%			Free	Free		5%	5%			20%	18%	Ex		10%	Free				2.5%
	9108.12	-- With opto-electronic display only	u		15.00%			Free	Free		5%	5%			20%	18%	Ex		10%	Free				2.5%
	9108.19	-- Other	u		15.00%			Free	Free		5%	5%			20%	18%	Ex		10%	Free				2.5%
	9108.20	- With automatic winding	u		15.00%			Free	Free		5%	5%			20%	18%	10%	6%	10%	Free				2.5%
	9108.90	- Other	u		15.00%			Free	Free		5%	5%			20%	18%	Ex		10%	Free				2.5%
91.09		<b>Clock movements, complete and assembled.</b>																						
	9109.10	- Electrically operated	u		15.00%			Free	Free		5%	5%			20%	18%	10%	6%	10%	Free				2.5%
	9109.90	- Other	u		15.00%			Free	Free		5%	5%			20%	18%	10%	6%	10%	Free				2.5%
91.10		<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>																						
		- Of watches :																						
	9110.11	-- Complete movements, unassembled or partly assembled (movement sets)	u		15.00%			Free	Free		5%	5%			20%	18%	Ex		10%	Free				2.5%
	9110.12	-- Incomplete movements, assembled	kg		15.00%			Free	Free		5%	5%			20%	18%	Ex		10%	Free				2.5%
	9110.19	-- Rough movements	kg		15.00%			Free	Free		5%	5%			20%	18%	Ex		10%	Free				2.5%
	9110.90	- Other	kg		15.00%			Free	Free		5%	5%			20%	18%	10%	6%	10%	Free				2.5%

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					
<b>91.11</b>		<b>Watch cases and parts thereof.</b>																							
	9111.10	- Cases of precious metal or of metal clad with precious metal	u		15.00%				Free	Free		5%	5%		20%	18%	Ex		10%	Free				2.5%	
	9111.20	- Cases of base metal, whether or not gold- or silver-plated	u		15.00%				Free	Free		5%	5%		20%	18%	Ex		10%	Free				2.5%	
	9111.80	- Other cases	u		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	10%	Free				2.5%	
	9111.90	- Parts	kq						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free				2.5%	
<b>91.12</b>		<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>																							
	9112.20	- Cases	u		15% or Rs.150/= per kg				Free	Free		5% or Rs.74/= per kg	5% or Rs.74/= per kg		20% or Rs.300/= per kg	18%	10%	6%	10% or Rs.140/= per kg	Free				2.5%	
	9112.90	- Parts	kg		15% or Rs.150/= per kg				Free	Free		5% or Rs.74/= per kg	5% or Rs.74/= per kg		20% or Rs.300/= per kg	18%	10%	6%	10% or Rs.140/= per kg	Free				2.5%	
<b>91.13</b>		<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>																							
	9113.10	- Of precious metal or of metal clad with precious metal	kg		15.00%				Free	Free		5%	5%		20%	18%	Ex		10%	Free				2.5%	
	9113.20	- Of base metal, whether or not gold- or silver-plated	kg		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	10%	Free				2.5%	
	9113.90	- Other	kg		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	10%	Free				2.5%	
<b>91.14</b>		<b>Other clock or watch parts.</b>																							
	9114.30	- Dials	kg		15.00%				Free	Free		5%	5%		20%	18%	Ex		10%	Free				2.5%	
	9114.40	- Plates and bridges	kg		15.00%				Free	Free		5%	5%		20%	18%	Ex		10%	Free				2.5%	
	9114.90	- Other	kg		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	10%	Free				2.5%	