

## 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 (Chapter39);
- (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
- (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.        | HS Code | DESCRIPTION  | I<br>C<br>L | Unit | Preferential Duty |    |    |    |      |      |    |    |      | Gen.<br>Duty | V<br>A<br>T | P<br>A<br>L | N<br>B<br>T | Cess | Excise<br>(Spl.Pr.)<br>Levy | S<br>C<br>L |
|----------------|---------|--|-------------|------|-------------------|----|----|----|------|------|----|----|------|--------------|-------------|-------------|-------------|------|-----------------------------|-------------|
|                |         |  |             |      | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD   |              |             |             |             |      |                             |             |
| <b>92.01</b>   |         | <b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments (+).</b> |             |      |                   |    |    |    |      |      |    |    |      |              |             |             |             |      |                             |             |
|                | 9201.10 | - Upright pianos   |             | u    |                   |    |    |    | Free | Free |    | 5% | 4.5% | Free         | 15%         | 7.5%        | 2%          |      |                             |             |
|                | 9201.20 | - Grand pianos   |             | u    |                   |    |    |    | Free | Free |    | 5% | 4.5% | Free         | 15%         | 7.5%        | 2%          |      |                             |             |
|                | 9201.90 | - Other  |             | u    |                   |    |    |    | Free | Free |    | 5% | 4.5% | 15%          | 15%         | 7.5%        | 2%          |      |                             |             |
| <b>92.02</b>   |         | <b>Other string musical instruments (for example, guitars, violins, harps).</b>                      |             |      |                   |    |    |    |      |      |    |    |      |              |             |             |             |      |                             |             |
|                | 9202.10 | - Played with a bow  |             | u    |                   |    |    |    | Free | Free |    | 5% | 4.5% | Free         | 15%         | 7.5%        | 2%          |      |                             |             |
|                | 9202.90 | - Other  |             | u    |                   |    |    |    | Free | Free |    | 5% | 4.5% | Free         | 15%         | 7.5%        | 2%          |      |                             |             |
| <b>[92.03]</b> |         |  |             |      |                   |    |    |    |      |      |    |    |      |              |             |             |             |      |                             |             |

| HS Hdg. | HS Code | DESCRIPTION  | I<br>C<br>L | Unit | Preferential Duty |    |    |    |      |      |    |      |      | Gen.<br>Duty | V<br>A<br>T | P<br>A<br>L | N<br>B<br>T | Cess | Excise<br>(Spl.Pr.)<br>Levy | S<br>C<br>L |
|---------|---------|--|-------------|------|-------------------|----|----|----|------|------|----|------|------|--------------|-------------|-------------|-------------|------|-----------------------------|-------------|
|         |         |  |             |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD   |              |             |             |             |      |                             |             |
| [92.04] |         |  |             |      |                   |    |    |    |      |      |    |      |      |              |             |             |             |      |                             |             |
| 92.05   |         | <b>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</b>   |             |      |                   |    |    |    |      |      |    |      |      |              |             |             |             |      |                             |             |
|         | 9205.10 | - Brass-wind instruments   |             | u    |                   |    |    |    | Free | Free |    | 5%   | 4.5% | Free         | 15%         | 7.5%        | 2%          |      |                             |             |
|         | 9205.90 | - Other  |             | u    |                   |    |    |    | Free | Free |    | 5%   | 4.5% | 15%          | 15%         | 7.5%        | 2%          |      |                             |             |
| 92.06   | 9206.00 | <b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>   |             | u    |                   |    |    |    | Free | Free |    | 5%   | 4.5% | 15%          | 15%         | 7.5%        | 2%          |      |                             |             |
| 92.07   |         | <b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>   |             |      |                   |    |    |    |      |      |    |      |      |              |             |             |             |      |                             |             |
|         | 9207.10 | - Keyboard instruments, other than accordions  |             | u    |                   |    |    |    | Free | Free |    | Free | Free | Free         | 15%         | 7.5%        | 2%          |      |                             |             |
|         | 9207.90 | - Other  |             | u    |                   |    |    |    | Free | Free |    | 5%   | 4.5% | 15%          | 15%         | 7.5%        | 2%          |      |                             |             |
| 92.08   |         | <b>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.</b> |             |      |                   |    |    |    |      |      |    |      |      |              |             |             |             |      |                             |             |

| HS Hdg.      | HS Code    | DESCRIPTION  | I<br>C<br>L | Unit | Preferential Duty |    |    |    |      |      |    |    | Gen.<br>Duty | V<br>A<br>T                 | P<br>A<br>L | N<br>B<br>T | Cess | Excise<br>(Spl.Pr.)<br>Levy | S<br>C<br>L |
|--------------|------------|--|-------------|------|-------------------|----|----|----|------|------|----|----|--------------|-----------------------------|-------------|-------------|------|-----------------------------|-------------|
|              |            |  |             |      | AP                | AD | BN | GT | IN   | PK   | SA | SF |              |                             |             |             |      |                             |             |
|              | 9208.10    | - Musical boxes  |             | u    |                   |    |    |    | Free | Free |    | 5% | 4.5%         | 15%                         | 15%         | 7.5%        | 2%   |                             |             |
|              | 9208.90    | - Other  |             | u    |                   |    |    |    | Free | Free |    | 5% | 4.5%         | 15%                         | 15%         | 7.5%        | 2%   |                             |             |
| <b>92.09</b> |            | <b>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.</b> |             |      |                   |    |    |    |      |      |    |    |              |                             |             |             |      |                             |             |
|              | 9209.30    | - Musical instrument strings   |             | kg   |                   |    |    |    | Free | Free |    | 5% | 4.5%         | 5% or<br>Rs.170/=<br>per kg | 15%         | 7.5%        | 2%   |                             |             |
|              |            | - Other :  |             |      |                   |    |    |    |      |      |    |    |              |                             |             |             |      |                             |             |
|              | 9209.91    | -- Parts and accessories for pianos  |             | kg   |                   |    |    |    | Free | Free |    | 5% | 4.5%         | 15%                         | 15%         | 7.5%        | 2%   |                             |             |
|              | 9209.92    | -- Parts and accessories for the musical instruments of heading 92.02  |             | kg   |                   |    |    |    | Free | Free |    | 5% | 4.5%         | 15%                         | 15%         | 7.5%        | 2%   |                             |             |
|              | 9209.94    | -- Parts and accessories for the musical instruments of heading 92.07  |             | kg   |                   |    |    |    | Free | Free |    | 5% | 4.5%         | 15%                         | 15%         | 7.5%        | 2%   |                             |             |
|              | 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%         | 15%                         | 15%         | 7.5%        | 2%   |                             |             |
|              | 9209.99.20 | --- Mechanisms for musical boxes   |             | kg   | 13.5%             |    |    |    | Free | Free |    | 5% | 4.5%         | 15%                         | 15%         | 7.5%        | 2%   |                             |             |
|              | 9209.99.90 | --- Other  |             | kg   |                   |    |    |    | Free | Free |    | 5% | 4.5%         | 15%                         | 15%         | 7.5%        | 2%   |                             |             |