## **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.

HS Hdg			Description		ICL/					Prefe	erenti	al Dı	ıty			Gen				0	Excise	S
	HS Code			Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	PAL	NBT	Cess	(S.P.L)	L
93.01			Military weapons, other than revolvers, pistols and the arms of heading 93.07.																			
																						Ш
	9301.10.00		Artillery weapons (for example, quns, howitzers and mortars)	u	L					Free	Free		Free	Free	Free	Free	15%	Ex	2%			
	9301.20.00		Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	L					Free	Free		Free	Free	Free	Free	15%	Ex	2%			
	9301.90.00	-	Other	u	L					Free	Free		Free	Free	Free	Free	15%	Ex	2%			Ħ
93.02	9302.00.00		Revolvers and pistols, other than those of heading 93.03 or 93.04.	u	L					Free	Free		5%	4.5%		15%	15%	Ex	2%			

HS Code	Description		ICL/					Prefe	erenti	al Du	ıty			Gen					Excise	S
		Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty VAT	VAT	PAL	NBT	Cess	(S.P.L)	C L
	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).																			
		u	L								<u>5%</u> 5%	4.5%		15% 15%			2%			
9303.30.00	1 3, 3	u	L					Free	Free		5%	4.5%		15%	15%	7.50%	2%			
9303.90.00	- Other	u	L					Free	Free		5%	4.5%		15%	15%	Ex	2%			
9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	u	L					Free	Free		5%	4.5%		15%	15%	7.5%	2%			
	Parts and accessories of articles of headings 93.01 to 93.04.																			
9305 10 00	Of revolvers or nistals	ka						Free	Free		5%	4 5%		15%	15%	7 5%	2%			Н
	Of shotguns or rifles of heading 93.03	kg	L								5%	4.5%		15%	15%	7.5%	2%			
	9303.10.00 9303.20.00 9303.90.00 9304.00.00	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).  9303.10.00 - Muzzle-loading firearms  9303.20.00 - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles  9303.30.00 - Other sporting, hunting or target-shooting rifles  9303.90.00 - Other  9304.00.00 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.  Parts and accessories of articles of headings 93.01 to 93.04.	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).  9303.10.00 - Muzzle-loading firearms u Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles  9303.30.00 - Other sporting, hunting or target-shooting rifles  9303.90.00 - Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.  Parts and accessories of articles of heading 93.04.  9305.10.00 - Of revolvers or pistols kg 9305.20.00 - Of shotguns or rifles of heading 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).  9303.10.00 - Muzzle-loading firearms	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).  9303.10.00 - Muzzle-loading firearms	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).  9303.10.00 - Muzzle-loading firearms	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).  9303.20.00 - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles  9303.30.00 - Other sporting, hunting or target-shooting rifles  9303.90.00 - Other sporting, hunting or target-shooting rifles  9304.00.00 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.  Parts and accessories of articles of heading 93.01 to 93.04.  9305.20.00 - Of revolvers or pistols kg L  9305.20.00 - Of shotguns or rifles of heading 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).  9303.10.00 - Muzzle-loading firearms	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).  9303.10.00 - Muzzle-loading firearms	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).  9303.10.00 - Muzzle-loading firearms	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).   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Parts and accessories of articles of heading 93.01 to 93.04.  9305.10.00 - Of revolvers or pistols  kg L   Free Free Free   Free	HS Code  Description  Unit SLST AP AD BN GT IN PK SA SF SD SG  Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotyuns 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).  9303.10.00 - Muzzle-loading firearms 9303.20.00 - Other sporting, hunting or target-shooting shotyuns, including combination shotyun-rifles  9303.30.00 - Other sporting, hunting or target-shooting shotyun, sincluding or display shotyun, sincluding shotyun, sincluding or display shotyun, sincluding shotyun	HS Code  Description Unit SLST AP AD BN GT IN PK SA SF SD SG  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).  9303.10.00 - Muzzle-loading firearms  Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles  9303.30.00 - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles  9303.30.00 - Other sporting, hunting or target-shooting rifles  9303.90.00 - Other  Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.  Parts and accessories of articles of headings 93.01 to 93.04.00 - Of shotguns or rifles of heading 8g L   Free Free   Free   S%   4.5%   15%	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).  Muzzle-loading firearms  u  L  L  Free Free Free Free Free Free Fr	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting) shotyuns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-both humane killers, line-throwing guns).    Muzzle-loading firearms   U   L   V   V   V   V   V   V   V   V   V	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotysuns and rifles, muzzle-loading firearms, Very pistods and other devices designed to project only signal flarear, pistods and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).    Muzzle-loading firearms   u   L   v   v   v   v   v   v   v   v   v	Note   Description   Unit   SLST   AP   AD   BN   GT   IN   PK   SA   SF   SD   SG   Outy   VAT   PAL   NBT   Cess	State   Description   Unit   State   Ap   Ap   BN   GT   N   PK   SA   SF   SD   SG   Duty   VAT   PAL   NBT   Cess   (S.P.L.)

HS Hdg	HS Code		Description		ICL/	Preferential Duty										Gen			NDT	Cons	Excise	S
			Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	- I VAT I	PAL	NBT	Cess	(S.P.L)	L
	9305.91.00		Of military weapons of heading 93.01	kg	L					Free	Free		5%	4.5%		15%	15%	7.5%	2%			
	9305.99.00		Other	kg	L					Free	Free		5%	4.5%		15%	15%	7.5%	2%			П
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 :																			
	9306.21.00		Cartridges	kg	L					Free	Free		Free	Free	Free	Free	15%	7.5%	2%			口
	9306.29.00	_	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	7.5%	2%			Ш
	9306.30.00	-	Other cartridges and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	15%	7.5%	2%			
	9306.90.00	-	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	7.5%	2%			口
93.07	9307.00.00		Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex	2%			