

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 | NBT | Cess | Excise (S.P.L) | S C L |
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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| 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 : | | | | | | | | | | | | | | | | | | |
| | 9101.11.00 | -- With mechanical display only | u | | Free | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| | 9101.19.00 | -- Other : | | | | | | | | | | | | | | | | | | |
| | 9101.19.10 | --- With opto-electronic display only | u | | Free | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |

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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | | SG |
| | 9101.19.90 | --- Other | u | | Free | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| | | - Other wrist-watches, whether or not incorporating a stop-watch facility : | | | | | | | | | | | | | | | | | | | |
| | 9101.21.00 | -- With automatic winding | u | | Free | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| | 9101.29.00 | -- Other | u | | Free | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| | | - Other : | | | | | | | | | | | | | | | | | | | |
| | 9101.91.00 | -- Electrically operated | u | | Free | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| | 9101.99.00 | -- Other | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| 91.02 | | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01. | | | | | | | | | | | | | | | | | | | |
| | | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility : | | | | | | | | | | | | | | | | | | | |
| | 9102.11.00 | -- With mechanical display only | u | | Free | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| | 9102.12.00 | -- With opto-electronic display only | u | | Free | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| | 9102.19.00 | -- Other | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| | | - Other wrist-watches, whether or not incorporating a stop-watch facility : | | | | | | | | | | | | | | | | | | | |
| | 9102.21.00 | -- With automatic winding | u | | Free | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| | 9102.29.00 | -- Other | u | | Free | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| | | - Other : | | | | | | | | | | | | | | | | | | | |
| | 9102.91.00 | -- Electrically operated | u | | Free | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| | 9102.99.00 | -- Other | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | 2% | | | |
| 91.03 | | Clocks with watch movements, excluding clocks of heading 91.04. | | | | | | | | | | | | | | | | | | | |
| | 9103.10.00 | - Electrically operated | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| | 9103.90.00 | - Other | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |

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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | | SG | |
| 91.04 | 9104.00.00 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | | |
| 91.05 | | Other clocks. | | | | | | | | | | | | | | | | | | | | |
| | | - Alarm clocks : | | | | | | | | | | | | | | | | | | | | |
| | 9105.11.00 | -- Electrically operated | u | | | | | Free | Free | | | Free | Free | Free | Free | Ex | Ex | 2% | | | | |
| | 9105.19.00 | -- Other | u | | | | | Free | Free | | | Free | Free | Free | Free | Ex | Ex | 2% | | | | |
| | | - Wall clocks : | | | | | | | | | | | | | | | | | | | | |
| | 9105.21.00 | -- Electrically operated | u | | Free | | | Free | Free | | | Free | Free | | Free | Ex | Ex | 2% | Rs.100/ = per unit | | | |
| | 9105.29.00 | -- Other | u | | | | | Free | Free | | | Free | Free | | Free | Ex | Ex | 2% | Rs.100/ = per unit | | | |
| | | - Other : | | | | | | | | | | | | | | | | | | | | |
| | 9105.91.00 | -- Electrically operated | u | | | | | Free | Free | | | Free | Free | Free | Free | Ex | Ex | 2% | | | | |
| | 9105.99.00 | -- Other | u | | | | | Free | Free | | | Free | Free | Free | Free | Ex | Ex | 2% | | | | |
| 91.06 | | 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). | | | | | | | | | | | | | | | | | | | | |
| | 9106.10.00 | - Time-registers; time-recorders | u | | | | | Free | Free | | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | | |
| | 9106.90.00 | - Other | u | | | | | Free | Free | | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | | |
| 91.07 | 9107.00.00 | Time switches with clock or watch movement or with synchronous motor. | u | | | | | Free | Free | | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | | |
| 91.08 | | Watch movements, complete and assembled. | | | | | | | | | | | | | | | | | | | | |
| | | - Electrically operated : | | | | | | | | | | | | | | | | | | | | |

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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | | SG |
| | 9108.11.00 | -- With mechanical display only or with a device to which a mechanical display can be incorporated | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | | |
| | 9108.12.00 | -- With opto-electronic display only | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | | |
| | 9108.19.00 | -- Other | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | | |
| | 9108.20.00 | - With automatic winding | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| | 9108.90.00 | - Other | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | | |
| 91.09 | | Clock movements, complete and assembled. | | | | | | | | | | | | | | | | | | | |
| | 9109.10.00 | - Electrically operated | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| | 9109.90.00 | - Other | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| 91.10 | | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. | | | | | | | | | | | | | | | | | | | |
| | | - Of watches : | | | | | | | | | | | | | | | | | | | |
| | 9110.11.00 | -- Complete movements, unassembled or partly assembled (movement sets) | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| | 9110.12.00 | -- Incomplete movements, assembled | kg | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| | 9110.19.00 | -- Rough movements | kg | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| | 9110.90.00 | - Other | kg | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| 91.11 | | Watch cases and parts thereof. | | | | | | | | | | | | | | | | | | | |
| | 9111.10.00 | - Cases of precious metal or of metal clad with precious metal | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| | 9111.20.00 | - Cases of base metal, whether or not gold-or silver-plated | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| | 9111.80.00 | - Other cases | u | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| | 9111.90.00 | - Parts | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |

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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| 91.12 | | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. | | | | | | | | | | | | | | | | | | |
| | 9112.20.00 - | Cases | u | | 22.5% or Rs.165/= per kg | | | | Free | Free | | 5% or Rs.37/= per kg | 5% or Rs.37/= per kg | | 30% or Rs.220/= per kg | 15% | 7.5% | 2% | | |
| | 9112.90.00 - | Parts | kg | | 22.5% or Rs.165/= per kg | | | | Free | Free | | 5% or Rs.37/= per kg | 5% or Rs.37/= per kg | | 30% or Rs.220/= per kg | 15% | 7.5% | 2% | | |
| 91.13 | | Watch straps, watch bands and watch bracelets, and parts thereof. | | | | | | | | | | | | | | | | | | |
| | 9113.10.00 - | Of precious metal or of metal clad with precious metal | kg | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | |
| | 9113.20.00 - | Of base metal, whether or not gold-or silver-plated | kg | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | |
| | 9113.90.00 - | Other | kg | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | |
| 91.14 | | Other clock or watch parts. | | | | | | | | | | | | | | | | | | |
| | 9114.10.00 - | Springs, including hair-springs | kg | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | |
| | 9114.30.00 - | Dials | kg | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | |
| | 9114.40.00 - | Plates and bridges | kg | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | |
| | 9114.90.00 - | Other | kg | | 22.5% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | |