

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 | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | NBT | Cess | Excise (S.P.L) | S C L |
|--------------|------------|---|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|-------------|-----|-----|-----|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| 93.01 | | Military weapons, other than revolvers, pistols and the arms of heading 93.07. | | | | | | | | | | | | | | | | | | | |
| | 9301.10.00 | - Artillery weapons (for example, guns, 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% | | | |
| 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 Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | NBT | Cess | Excise (S.P.L) | S C L |
|--------------|------------|---|------|--------------|-------------------|----|----|----|------|------|----|----|------|-------------|-----|-----|-------|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| 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 | u | L | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.50% | 2% | | |
| | 9303.20.00 | - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles | u | L | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.50% | 2% | | |
| | 9303.30.00 | - Other sporting, hunting or target-shooting rifles | 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% | | |
| 93.04 | 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% | | |
| 93.05 | | Parts and accessories of articles of headings 93.01 to 93.04. | | | | | | | | | | | | | | | | | | |
| | 9305.10.00 | - Of revolvers or pistols | kg | L | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | 9305.20.00 | - Of shotguns or rifles of heading 93.03 | kg | L | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | 7.5% | 2% | | |
| | | - Other : | | | | | | | | | | | | | | | | | | |
| | 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% | | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | NBT | Cess | Excise (S.P.L) | S C L |
|--------------|------------|--|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|-------------|-----|------|-----|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| 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% | | | |
| | 9306.29.00 | -- Other | kg | L | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |
| | 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% | | | |
| 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% | | | |