

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).

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						
93.01			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	15%	Ex	2%		
	9301.20.00	-	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	L					Free	Free		Free	Free	Free	15%	Ex	2%		
	9301.90.00	-	Other	u	L					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%		
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%		

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						
	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%		
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					
	9306.29.00	--	Other	kg	L					Free	Free		Free	Free	Free	15%	7.5%	2%		
	9306.30.00	-	Other cartridges and parts thereof	kg	L					Free	Free		Free	Free	Free	15%	7.5%	2%		
	9306.90.00	-	Other	kg	L					Free	Free		Free	Free	Free	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						
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	15%	Ex	2%		