

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, signaling 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 and 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	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.																	
	9301.10	- Artillery weapons (for example, guns, howitzers and mortars)	L					Free	Free			Free	Free	Free	15%	7.5%	2%		
	9301.20	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	L	u				Free	Free			Free	Free	Free	15%	7.5%	2%		
	9301.90	- Other	L	u				Free	Free			Free	Free	Free	15%	7.5%	2%		
93.02	9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	L	u				Free	Free			5%	4.5%	15%	15%	7.5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
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	- Muzzle-loading firearms	L	u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	L	u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	9303.30	- Other sporting, hunting or target-shooting rifles	L	u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	9303.90	- Other	L	u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
93.04	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	L	u					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	- Of revolvers or pistols	L	u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	9305.20	- Of shotguns or rifles of heading 93.03	L	u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
		- Other :																	
	9305.91	-- Of military weapons of heading 93.01	L	u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	9305.99	-- Other	L	u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
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	-- Cartridges	L	kg				Free	Free		Free	Free	Free	15%	7.5%	2%			
	9306.29	-- Other	L	kg				Free	Free		Free	Free	Free	15%	7.5%	2%			
	9306.30	- Other cartridges and parts thereof	L	kg				Free	Free		Free	Free	Free	15%	7.5%	2%			
	9306.90	- Other	L	kg				Free	Free		Free	Free	Free	15%	7.5%	2%			
93.07	9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.	L	kg				Free	Free		Free	Free	Free	15%	7.5%	2%			