

## 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	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	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.																		

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					AP	AD	BN	GT	IN	PK	SA	SF							
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :																	
	9101.11	-- With mechanical display only		u				Free	Free		Free	Free	Free	Ex	2.5%	2%			
	9101.19	-- Other																	
	9101.19.10	--- With optoelectronic display only		u				Free	Free		Free	Free	Free	Ex	2.5%	2%			
	9101.19.90	--- Other		u				Free	Free		Free	Free	Free	Ex	7.5%	2%			
		- Other wrist-watches, whether or not incorporating a stop-watch facility :																	
	9101.21	-- With automatic winding		u				Free	Free		Free	Free	Free	Ex	2.5%	2%			
	9101.29	-- Other		u				Free	Free		Free	Free	Free	Ex	7.5%	2%			
		- Other :																	
	9101.91	-- Electrically operated		u				Free	Free		Free	Free	Free	Ex	2.5%	2%			
	9101.99	-- Other		u				Free	Free		Free	Free	Free	Ex	7.5%	2%			
<b>91.02</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>																	
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :																	
	9102.11	-- With mechanical display only		u	Free			Free	Free		Free	Free	Free	Ex	2.5%	2%			
	9102.12	-- With opto-electronic display only		u				Free	Free		Free	Free	Free	Ex	2.5%	2%			
	9102.19	-- Other		u				Free	Free		Free	Free	Free	Ex	7.5%	2%			
		- Other wrist-watches, whether or not incorporating a stop-watch facility :																	
	9102.21	-- With automatic winding		u				Free	Free		Free	Free	Free	Ex	2.5%	2%			
	9102.29	-- Other		u				Free	Free		Free	Free	Free	Ex	7.5%	2%			
		- Other :																	
	9102.91	-- Electrically operated		u				Free	Free		Free	Free	Free	15%	7.5%	2%			
	9102.99	-- Other		u				Free	Free		Free	Free	Free	15%	7.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>91.03</b>		<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>																		
	9103.10	- Electrically operated		u				Free	Free			5%	5%	30%	15%	7.5%	2%			
	9103.90	- Other		u				Free	Free			5%	5%	30%	15%	7.5%	2%			
<b>91.04</b>	9104.00	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>		u				Free	Free			5%	5%	30%	15%	7.5%	2%			
<b>91.05</b>		<b>Other clocks.</b>																		
		- Alarm clocks :																		
	9105.11	-- Electrically operated		u				Free	Free			Free	Free	Free	Ex	7.5%	2%			
	9105.19	-- Other		u				Free	Free			Free	Free	Free	Ex	7.5%	2%			
		- Wall clocks :																		
	9105.21	-- Electrically operated		u	Free			Free	Free			Free	Free	Free	Ex	7.5%	2%	Rs. 200/= per unit		
	9105.29	-- Other		u				Free	Free			Free	Free	Free	Ex	7.5%	2%	Rs. 200/= per unit		
		- Other :																		
	9105.91	-- Electrically operated		u				Free	Free			Free	Free	Free	Ex	7.5%	2%			
	9105.99	-- Other		u				Free	Free			Free	Free	Free	Ex	7.5%	2%			
<b>91.06</b>		<b>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).</b>																		
	9106.10	- Time-registers; time-recorders		u				Free	Free			Free	Free	Free	15%	7.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	9106.90	- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>91.07</b>	9107.00	<b>Time switches with clock or watch movement or with synchronous motor.</b>		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
<b>91.08</b>		<b>Watch movements, complete and assembled.</b>																		
		- Electrically operated :																		
	9108.11	-- With mechanical display only or with a device to which a mechanical display can be incorporated		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	9108.12	-- With opto-electronic display only		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	9108.19	-- Other		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	9108.20	- With automatic winding		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	9108.90	- Other		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
<b>91.09</b>		<b>Clock movements, complete and assembled.</b>																		
	9109.10	- Electrically operated		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	9109.90	- Other		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
<b>91.10</b>		<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>																		
		- Of watches :																		
	9110.11	-- Complete movements, unassembled or partly assembled (movement sets)		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	9110.12	-- Incomplete movements, assembled		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	9110.19	-- Rough movements		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	9110.90	- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF							
<b>91.11</b>		<b>Watch cases and parts thereof.</b>																	
	9111.10	- Cases of precious metal or of metal clad with precious metal		u					Free	Free		5%	5%	30%	15%	7.5%	2%		
	9111.20	- Cases of base metal, whether or not gold-or silver-plated		u					Free	Free		5%	5%	30%	15%	7.5%	2%		
	9111.80	- Other cases		u					Free	Free		5%	5%	30%	15%	7.5%	2%		
	9111.90	- Parts		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
<b>91.12</b>		<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>																	
	9112.20	- Cases		u					Free	Free		5%	5%	30%	15%	7.5%	2%		
	9112.90	- Parts		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
<b>91.13</b>		<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>																	
	9113.10	- Of precious metal or of metal clad with precious metal		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	9113.20	- Of base metal, whether or not gold-or silver-plated		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	9113.90	- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
<b>91.14</b>		<b>Other clock or watch parts.</b>																	
	9114.10	- Springs, including hair-springs		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	9114.30	- Dials		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	9114.40	- Plates and bridges		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	9114.90	- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		