

Chapter 92

**Musical instruments;
parts and accessories of such articles**

Notes.

1.- This Chapter does not cover :

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading 95.03);(d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF						
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.																
	9201.10.00	- Upright pianos	u					Free	Free		5%	4.5%	Free	Free	8%	10%		
	9201.20.00	- Grand pianos	u					Free	Free		5%	4.5%	Free	Free	8%	10%		
	9201.90.00	- Other	u					Free	Free		5%	4.5%		10%	8%	10%		
92.02		Other string musical instruments (for example, guitars, violins, harps).																
	9202.10.00	- Played with a bow	u					Free	Free		5%	4.5%	Free	Free	8%	10%		
	9202.90.00	- Other	u	L				Free	Free		5%	4.5%	Free	Free	8%	10%		
[92.03]																		
[92.04]																		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.																		
	9205.10.00	- Brass-wind instruments	u						Free	Free		5%	4.5%	Free	Free	8%	10%			
	9205.90.00	- Other	u						Free	Free		5%	4.5%		10%	8%	10%			
92.06	9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	u						Free	Free		5%	4.5%		10%	8%	10%			
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).																		
	9207.10.00	- Keyboard instruments, other than accordions	u	L					Free	Free		Free	Free	Free	Free	8%	10%			
	9207.90.00	- Other	u						Free	Free		5%	4.5%		10%	8%	10%			
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.																		
	9208.10.00	- Musical boxes	u						Free	Free		5%	4.5%		10%	8%	Ex			
	9208.90.00	- Other	u	L					Free	Free		5%	4.5%		10%	8%	Ex			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.																		
	9209.30.00	- Musical instrument strings	kg						Free	Free		5% or Rs.187/= per kg	4.5% or Rs.170/= per kg		5% or Rs.187/= per kg	8%	Ex			
		- Other :																		
	9209.91.00	-- Parts and accessories for pianos	kg						Free	Free		5%	4.5%		10%	8%	Ex			
	9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02	kg						Free	Free		5%	4.5%		10%	8%	Ex			
	9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07	kg						Free	Free		5%	4.5%		10%	8%	Ex			
	9209.99	-- Other :																		
	9209.99.10	--- Metronomes, tuning forks, pitch pipes; parts and accessories for keyboard pipe organs; parts and accessories for harmoniums and similar keyboard instruments with free metal reeds	kg						Free	Free		5%	4.5%		10%	8%	Ex			
	9209.99.20	--- Mechanisms for musical boxes	kg						Free	Free		5%	4.5%		10%	8%	Ex			
	9209.99.90	--- Other	kg						Free	Free		5%	4.5%		10%	8%	10%			