

**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	Cess	Excise (S.P.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>93.01</b>		<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>																			
	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)	u	L					Free	Free		Free	Free	Free	Free	8%	Ex				
	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	L					Free	Free		Free	Free	Free	Free	8%	Ex				
	9301.90.00	- Other	u	L					Free	Free		Free	Free	Free	Free	8%	Ex				
<b>93.02</b>	9302.00.00	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	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						
<b>93.03</b>		<b>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).</b>																		
	9303.10.00	- Muzzle-loading firearms	u	L					Free	Free		5%	4.5%		10%	8%	10%			
	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	L					Free	Free		5%	4.5%		10%	8%	10%			
	9303.30.00	- Other sporting, hunting or target-shooting rifles	u	L					Free	Free		5%	4.5%		10%	8%	10%			
	9303.90.00	- Other	u	L					Free	Free		5%	4.5%		10%	8%	Ex			
<b>93.04</b>	9304.00.00	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>	u	L					Free	Free		5%	4.5%		10%	8%	10%			
<b>93.05</b>		<b>Parts and accessories of articles of headings 93.01 to 93.04.</b>																		
	9305.10.00	- Of revolvers or pistols	kg	L					Free	Free		5%	4.5%		10%	8%	10%			
	9305.20.00	- Of shotguns or rifles of heading 93.03	kg	L					Free	Free		5%	4.5%		10%	8%	10%			
		- Other :																		
	9305.91.00	-- Of military weapons of heading 93.01	kg	L					Free	Free		5%	4.5%		10%	8%	10%			
	9305.99.00	-- Other	kg	L					Free	Free		5%	4.5%		10%	8%	10%			

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						
93.06		<b>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.</b>																		
		- Shotgun cartridges and parts thereof; air gun pellets :																		
	9306.21.00	-- Cartridges	kg	L					Free	Free		Free	Free	Free	Free	8%	10%			
	9306.29.00	-- Other	kg	L					Free	Free		Free	Free	Free	Free	8%	10%			
	9306.30.00	- Other cartridges and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	8%	10%			
	9306.90.00	- Other	kg	L					Free	Free		Free	Free	Free	Free	8%	10%			
93.07	9307.00.00	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.</b>	kg	L					Free	Free		Free	Free	Free	Free	8%	Ex			