

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)	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
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	Free	15%	Ex				2.5%
	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	L					Free	Free		Free	Free	Free	Free	15%	Ex				2.5%
	9301.90.00	- Other	u	L					Free	Free		Free	Free	Free	Free	15%	Ex				2.5%
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%		10%	15%	Ex				2.5%
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%		10%	15%	10%				2.5%
	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	L					Free	Free		5%	4.5%		10%	15%	10%				2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	9303.30.00	-	Other sporting, hunting or target-shooting rifles	u	L					Free	Free		5%	4.5%		10%	15%	10%			2.5%	
	9303.90.00	-	Other	u	L					Free	Free		5%	4.5%		10%	15%	Ex			2.5%	
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%		10%	15%	10%			2.5%	
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%		10%	15%	10%			2.5%	
	9305.20.00	-	Of shotguns or rifles of heading 93.03	kg	L					Free	Free		5%	4.5%		10%	15%	10%			2.5%	
		-	Other :																			
	9305.91.00	--	Of military weapons of heading 93.01	kg	L					Free	Free		5%	4.5%		10%	15%	10%			2.5%	
	9305.99.00	--	Other	kg	L					Free	Free		5%	4.5%		10%	15%	10%			2.5%	
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	Free	15%	10%			2.5%	
	9306.29.00	--	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	9306.30.00	-	Other cartridges and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	9306.90.00	-	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
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	Free	15%	Ex			2.5%	