

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	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
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)	u	L				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%			
	9301.20	-	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	L				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%			
	9301.90	-	Other	u	L				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%			
																				2.5%			
93.02	9302.00		Revolvers and pistols, other than those of heading 93.03 or 93.04.	u	L				Free	Free		5%	4.5%	10.0%	10%	18%	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	-	Muzzle-loading firearms	u	L				Free	Free		5%	4.5%	10.0%	10%	18%	Ex			2.5%			
	9303.20	-	Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles	u	L				Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%		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			Gen	SG				
	9303.30	-	Other sporting, hunting or target-shooting rifles	u	L					Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%			2.5%	
	9303.90	-	Other	u	L					Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
93.04	9304.00		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%	10.0%	10%	18%	10%	6%			2.5%	
93.05			Parts and accessories of articles of headings 93.01 to 93.04.																				
	9305.10	-	Of revolvers or pistols	kg	L					Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%			2.5%	
	9305.20	-	Of shotguns or rifles of heading 93.03	kg	L					Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
		-	Other :																			2.5%	
	9305.91	--	Of military weapons of heading 93.01	kg	L					Free	Free		5%	4.5%	10.0%	10%	18%	Ex				2.5%	
	9305.99	--	Other	kg	L					Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%			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	--	Cartridges	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	9306.29	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	9306.30	-	Other cartridges and parts thereof	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	9306.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
93.07	9307.00		Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	