

**Section XVIII**

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,  
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS  
AND APPARATUS; CLOCKS AND WATCHES;  
MUSICAL INSTRUMENTS;  
PARTS AND ACCESSORIES THEREOF**

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 purpose 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.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
		-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9101.11.00	00	--With mechanical display only	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
9101.12.00	00	--With opto-electronic display only	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
9101.19.00	00	--Other	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		-Other wrist-watches, whether or not incorporating a stop-watch facility:			
9101.21.00	00	--With automatic winding	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
9101.29.00	00	--Other	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		-Other:			
9101.91		--Electrically operated			
9101.91.10	00	--Stop-watches	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9101.91.90	00	--Other	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
9101.99.00	00	--Other	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</b>					
9102.11.00	00	-With mechanical display only	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
9102.12.00	00	-With opto-electronic display only	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
9102.19.00	00	-Other	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
<b>-Other wrist-watches, whether or not incorporating a stop-watch facility:</b>					
9102.21.00	00	-With automatic winding	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
9102.29.00	00	-Other	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
<b>-Other:</b>					
9102.91		-Electrically operated			
9102.91.10	00	--Stop-watches	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9102.91.90	00	--Other	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
9102.99.00	00	-Other	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
91.03		<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>			
9103.10.00	00	-Electrically operated	NMB	11%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 8%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9103.90.00		-Other		14%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 8%
	10	-----Travel clocks enclosed in a protective case which can be opened to view the clock face.....	NMB		
	90	-----Other.....	NMB		
9104.00.00	00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
91.05		Other clocks.			
		-Alarm clocks:			
9105.11.00	00	--Electrically operated	NMB	14%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 8%
9105.19.00		--Other		14%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 8%
	10	-----Travel clocks enclosed in a protective case which can be opened to view the clock face.....	NMB		
	90	-----Other.....	NMB		
		-Wall clocks:			
9105.21		--Electrically operated			
9105.21.10	00	---Clock systems	-	6.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
9105.21.90	00	---Other	-	14%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 8%
9105.29.00	00	--Other	NMB	14%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 8%
		-Other:			
9105.91		--Electrically operated			
9105.91.10	00	---Clock systems	-	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9105.91.20 00	--	Chronometers for aircraft or vessels	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9105.91.90 00	--	Other	-	14%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 8%
<b>9105.99</b>		<b>--Other</b>			
9105.99.10 00	--	Chronometers for aircraft or vessels	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9105.99.90 00	--	Other	-	11%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 8%
<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>			
<b>9106.10.00 00</b>		<b>Time-registers; time-recorders</b>	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>9106.20.00 00</b>		<b>Parking meters</b>	NMB	14%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>9106.90.00</b>		<b>Other</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
10	----	Electrically operated apparatus .....	-		
90	----	Other .....	-		
<b>9107.00</b>		<b>Time switches with clock or watch movement or with synchronous motor.</b>			
9107.00.10	--	Electro-mechanical irrigation controllers; Time switches for use in the manufacture of machinery or equipment		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
10	----	Electro-mechanical irrigation controllers.....	NMB		
20	----	Time switches for use in the manufacture of machinery or equipment ..	NMB		
9107.00.90	--	Other		6.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
10	----	For incorporation into cooking or heating apparatus .....	NMB		
90	----	Other .....	NMB		
<b>91.08</b>		<b>Watch movements, complete and assembled.</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>-Electrically operated:</b>					
9108.11.00	00	-With mechanical display only or with a device to which a mechanical display can be incorporated	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9108.12.00	00	-With opto-electronic display only	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9108.19.00	00	-Other	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9108.20.00	00	-With automatic winding	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9108.90.00	00	-Other	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
91.09		<b>Clock movements, complete and assembled.</b>			
<b>-Electrically operated:</b>					
9109.11.00	00	-Of alarm clocks	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9109.19.00	00	-Other	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9109.90.00	00	-Other	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
91.10		<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>			
<b>-Of watches:</b>					
9110.11.00	00	-Complete movements, unassembled or partly assembled (movement sets)	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9110.12.00	00	-Incomplete movements, assembled	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9110.19.00	00	-Rough movements	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9110.90.00	00	-Other	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
91.11		Watch cases and parts thereof.			
9111.10.00	00	-Cases of precious metal or of metal clad with precious metal	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9111.20.00	00	-Cases of base metal, whether or not gold- or silver-plated	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9111.80.00	00	-Other cases	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9111.90.00	00	-Parts	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.20.00		-Cases		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----Of metal.....	NMB		
	90	-----Other.....	NMB		
9112.90.00	00	-Parts	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10		-Of precious metal or of metal clad with precious metal			
9113.10.10	00	-- -For use in the manufacture of watches	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9113.10.90	00	-- -Other	-	4.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9113.20		-Of base metal, whether or not gold- or silver-plated			
9113.20.10	00	-- -For use in the manufacture of watches	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free



CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9113.20.90	00	--Other	-	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
<b>9113.90.00</b>		<b>-Other</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	----Of leather .....	-		
	20	----Of textile materials .....	-		
	90	----Other .....	-		
<b>91.14</b>		<b>Other clock or watch parts.</b>			
<b>9114.10.00</b>	00	<b>-Springs, including hair-springs</b>	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>9114.20.00</b>	00	<b>-Jewels</b>	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>9114.30.00</b>	00	<b>-Dials</b>	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>9114.40.00</b>	00	<b>-Plates and bridges</b>	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>9114.90.00</b>		<b>-Other</b>		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	----For electrically operated stop-watches; for chronometers for aircraft or vessels .....	-		
	20	----For time switches for use in cooking or heating apparatus .....	-		
	30	----For time switches for use in the manufacture of machinery or equipment .....	-		
	90	----Other .....	-		