

Section XVIII

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

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
 - (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.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
9201.10.00		-Upright pianos		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		-----New:			
11		-----Less than 114.3 cm in height.....	NMB		
19		-----Other.....	NMB		
		-----Used:			
21		-----Less than 114.3 cm in height.....	NMB		
29		-----Other.....	NMB		
9201.20.00		-Grand pianos		7%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		10 -----New.....	NMB		
		20 -----Used.....	NMB		
9201.90		-Other			
9201.90.10 00		--Harpichords and clavichords	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9201.90.90 00		--Other	NMB	7%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
92.02		Other string musical instruments (for example, guitars, violins, harps).			
9202.10.00 00		-Played with a bow	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9202.90		-Other			
9202.90.10 00		--Harp, including autoharps	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9202.90.90		--Other		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
		10 -----Guitars.....	NMB		
		20 -----Mandolins.....	NMB		
		30 -----Ukuleles and banjos.....	NMB		
		90 -----Other.....	NMB		
9203.00		Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9203.00.10	00	-- Keyboard pipe organs	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9203.00.20	00	-- Harmoniums and similar keyboard instruments with free metal reeds	NMB	7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
92.04		Accordions and similar instruments; mouth organs.			
9204.10.00		-Accordions and similar instruments		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>Bandonions and concertinas</i>	NMB		
	90	---- <i>Other</i>	NMB		
9204.20.00	00	-Mouth organs	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
92.05		Other wind musical instruments (for example, clarinets, trumpets, bagpipes).			
9205.10.00		-Brass-wind instruments		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>Trumpets, cornets and flugelhorns</i>	NMB		
	20	---- <i>Trombones</i>	NMB		
	30	---- <i>French horns</i>	NMB		
	40	---- <i>Tubas, baritones, euphoniums and sousaphones</i>	NMB		
	90	---- <i>Other</i>	NMB		
9205.90		-Other			
9205.90.10		-- Bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders and saxophones		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>Clarinets</i>	NMB		
	20	---- <i>Fifes, flutes and piccolos</i>	NMB		
	30	---- <i>Recorders</i>	NMB		
	40	---- <i>Saxophones</i>	NMB		
	50	---- <i>Oboes</i>	NMB		
	60	---- <i>Bassoons, English horns and practice chanters</i>	NMB		
9205.90.90	00	-- Other	NMB	6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
9206.00		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).			
9206.00.10		-- Carillons to be employed in churches; Drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas, xylophones and tuned handbells		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
		10 ----Cymbals	NMB		
		20 ----Timpani	NMB		
		30 ----Other drums and drum sets, acoustic	NMB		
		40 ----Orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas, xylophones and tuned handbells.....	NMB		
		50 ----Carillons to be employed in churches	NMB		
9206.00.90	00	--Other	NMB	6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
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		6%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		----Electric organs:			
		11 ----Single keyboard	NMB		
		12 ----Multiple keyboard.....	NMB		
		----Other:			
		91 ----Electric pianos.....	NMB		
		92 ----Synthesizers	NMB		
		93 ----Portable keyboards	NMB		
		99 ----Other.....	NMB		
9207.90		-Other			
9207.90.10	00	--Accordions, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas and xylophones	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9207.90.90		--Other		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		10 ----Guitars.....	NMB		
		20 ----Drums and drum sets, electronic/MIDI.....	NMB		
		90 ----Other.....	NMB		
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	00	-Musical boxes	NMB	6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
9208.90.00		-Other		6%	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
	10	-----Fairground organs and mechanical street organs.....	NMB		
	90	-----Other	NMB		
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.			
9209.10.00	00	-Metronomes, tuning forks and pitch pipes	-	5.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
9209.20.00	00	-Mechanisms for musical boxes	-	3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9209.30		-Musical instrument strings			
9209.30.10	--	-For autoharps, clavichords, harpsichords, harps, viols, violas, violins and violoncellos; For use in the manufacture of guitars, banjos or mandolins		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----For autoharps, clavichords, harpsichords, harps, viols, violas, violins and violoncellos.....	-		
	20	-----For use in the manufacture of guitars, banjos or mandolins.....	-		
9209.30.90	00	-- -Other	-	4.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
		-Other:			
9209.91		-Parts and accessories for pianos			
9209.91.10	00	-- -Agraffes, bass damper parts, bridle leather and bridle straps, damper sockets, damper rods, uncovered hammer heads and hammer head moulding, key bottoms, piano or organ sharps, tuning pins, hitch pins, bridge pins, key pins, centre brass pins, brass flange plates, pressure bars, paper or felt punchings, rail hooks, spruce sounding boards, spoons, back check wires, bridle wires, damper wires, dowel wires, lifter wires, hammer wires and piano plates	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9209.91.90	--	-Other		5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----Mechanical player piano music	-		
	90	-----Other	-		
9209.92		-Parts and accessories for the musical instruments of heading 92.02			
9209.92.10	--	-For harps and instruments played with a bow; For use in the manufacture of guitars, banjos or mandolins		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----For harps and instruments played with a bow.....	-		
	20	-----For use in the manufacture of guitars, banjos and mandolins.....	-		

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9209.92.20	00	--For other string instruments, except keyboard string instruments	-	6%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9209.93.00	00	--Parts and accessories for the musical instruments of heading 92.03	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9209.94		--Parts and accessories for the musical instruments of heading 92.07			
9209.94.10	00	--For use in the manufacture or repair of pianos or organs; Parts and accessories for use in the manufacture of guitars, banjos or mandolins, the sound of which is produced or must be amplified electrically; Parts of carillons to be employed in churches	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9209.94.90	00	--Other	-	5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9209.99		--Other			
9209.99.10		--For harpischords, clavichords, accordions and similar instruments, brass-wind instruments, bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders, saxophones, drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas, xylophones and tuned handbells, and carillons to be employed in churches		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	----For harpsichords, clavichords, drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas, xylophones, tuned handbells and carillons to be employed in churches.....	-		
	20	----For brass-wind instruments, bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders and saxophones .	-		
	30	----For accordions and similar instruments	-		
9209.99.90	00	--Other	-	5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free