

**Central Excise Tariff Act, 1985****Chapter 92 - Musical Instruments; Parts and Accessories of Such Articles****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 9503); or  
 (d) brushes for cleaning musical instruments (heading 9603).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 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 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

| Tariff Item   | Description of goods  | Unit | Rate of Duty |
|---------------|---|------|--------------|
| (1)           | (2)   | (3)  | (4)          |
| 9201          | PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSI-CHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS |      |              |
| 9201<br>10 00 | - Upright pianos  | u    | 16%          |
| 9201<br>20 00 | - Grand pianos  | u    | 16%          |
| 9201<br>90 00 | - Other   | u    | 16%          |
| 9202          | OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)                   |      |              |
| 9202<br>10 00 | - Played with a bow   | u    | 16%          |
| 9202<br>90 00 | - Other   | u    | 16%          |
| 1[***]        |   |      |              |
| 2[***]        |   |      |              |
| 9205          | OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES)               |      |              |
| 9205<br>10 00 | - Brass-wind instruments  | u    | 16%          |
| 9205<br>90    | - Other:  |      |              |
| 9205          | - Flutes  | u    | 16%          |

|                  |  |  |     |     |
|------------------|--|--|-----|-----|
| 90 10            |  |  |     |     |
| 9205<br>90 20    | Clarinet   |  | u   | 16% |
| 9205<br>90 90    | Other  |  | u   | 16% |
| 9206<br>00 00    | PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBOLS, CASTANETS, MARACAS)   |  | U   | 16% |
| 9207             | MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)   |  |     |     |
| 9207<br>10 00    | Keyboard instruments, other than accordions  |  | u   | 16% |
| 9207<br>90 00    | Other  |  | u   | 16% |
| 9208             | 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<br>10 00    | Musical boxes  |  | u   | 16% |
| 5[9208<br>90 00] | Other  |  | u   | 16% |
| 9209             | 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   |  |     |     |
| 3[***]           |  |  |     |     |
| 9209<br>30 00    | Musical instrument strings   |  | kg. | 16% |
|                  | Other:   |  |     |     |
| 9209<br>91 00    | Parts and accessories for pianos   |  | kg. | 16% |
| 9209<br>92 00    | Parts and accessories for the musical instruments of Heading 9202  |  | kg. | 16% |
| 4[***]           |  |  |     |     |
| 9209<br>94 00    | Parts and accessories for the musical instruments of Heading 9207  |  | kg. | 16% |
| 9209<br>99 00    | Other  |  | kg. | 16% |

1. Omitted the following by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007

|            |  |  |   |     |
|------------|--|--|---|-----|
| "9203      |  | KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS  |   |     |
| 9203 00    |  | Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds: |   |     |
| 9203 00 10 |  | Harmoniums and similar key board instruments   | u | 16% |

|            |     |                       |   |      |
|------------|-----|-----------------------|---|------|
|            |     | with free metal reeds |   |      |
| 9203 00 90 | --- | Other                 | u | 16%" |

2. Omitted the following by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007

|            |   |   |   |      |
|------------|---|---|---|------|
| "9204      |   | ACCORDIONS AND SIMILAR INSTRUMENTS;<br>MOUTH ORGANS |   |      |
| 9204 10 00 | - | Accordions and similar instruments                  | u | 16%  |
| 9204 20 00 | - | Mouth organs  | u | 16%" |

3. Omitted the following by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007

|             |   |  |     |     |
|-------------|---|--|-----|-----|
| "9209 10 00 | - | Metronomes, tuning forks and pitch pipes | kg. | 16% |
| 9209 20 00  | - | Mechanisms for musical boxes             | kg. | 16% |

4. Omitted the following by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007

|             |    |   |     |      |
|-------------|----|---|-----|------|
| "9209 93 00 | -- | Parts and accessories for the musical instruments of Heading 9203 | kg. | 16%" |
|-------------|----|---|-----|------|

5. Substituted by Notification No : 11/2008 dated 01.03.08 for the tariff item 9208 20 00".

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