

Central Excise Tariff (Amendment) Act, 2004

Chapter LXXXXI - Clocks and Watches and Parts 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 7113 or 7117, as the case may be);
- (c) parts of general use, as 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 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);
- (d) bearing balls (heading 7326 or heading 8482, as the case may be);
- (e) articles of heading 8412 constructed to work without an escapement;
- (f) ball bearings (heading 8482);
- (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 9101 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 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.

3. For the purposes 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.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

9101	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	-- With mechanical display only	u	16%
9101 12 00	-- With opto-electronic display only	u	16%
9101 19 00	- Other	u	16%
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101 21 00	-- With automatic winding	u	16%
9101 29 00	- Other	u	16%
	- Other :		
9101 91	Electrically operated:		
9101 91 10	--- Pocket-watches	u	16%
9101 91 20	--- Stop-watches	u	16%
9101 91 90	-- Other	u	16%
9101 99	-- Other:		
9101 99 10	-- Pocket-watches	u	16%
9101 99 20	--- Stop-watches	u	16%
9101 99 90	-- Other	u	16%
9102	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP WATCHES, OTHER THAN THOSE OF HEADING 9101		
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9102 11 00	-- With mechanical display only	u	16%
9102 12 00	-- With opto-electronic display only	u	16%

9102 19 00	- Other	u	16%
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102 21 00	With automatic winding	u	16%
9102 29 00	- Other	u	16%
	- Other:		
9102 91	Electrically operated:		
9102 91 10	--- Pocket-watches	u	16%
9102 91 20	--- Stop-watches	u	16%
9102 91 90	-- Other	u	16%
9102 99	- -Other:		
9102 99 10	--- Pocket-watches	u	16%
9102 99 20	--- Stop-watches	u	16%
9102 99 90	-- Other	u	16%
9103	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING 9104		
9103 10 00	- Electrically operated	u	16%
9103 90 00	- Other	u	16%
9104 00 00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	u	16%
9105	OTHER CLOCKS		
	- Alarm clocks:		
9105 11 00	-- -Electrically operated	u	16%
9105 19 00	- Other	u	16%
	- Wall clocks:		
9105 21 00	-- Electrically operated	u	16%
9105 29 00	- Other	u	16%
	- Other:		
9105 91 00	-- Electrically operated	u	16%
9105 99	- Other:		
9105 99 10	-- Time pieces	u	16%
9105 99 90	-- Other	u	16%

9106	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)		
9106 10 00	Time-registers; time- recorders	u	16%
9106 20 00	- Parking meters	u	16%
9106 90 00	- Other	u	16%
9107 00 00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	u	16%
9108	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED		
	- Electrically operated:		
9108 11 00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	16%
9108 12 00	-- With opto-electronic display only	u	16%
9108 19 00	- Other	u	16%
9108 20 00	- With automatic winding	u	16%
9108 90 00	- Other	u	16%
9109	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED		
	- Electrically operated:		
9109 11 00	-- Of alarm clocks	u	16%
9109 19 00	-- Other	u	16%
9109 90 00	- Other	u	16%

9110	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS		
	- Of watches:		
9110 11 00	Complete movements, unassembled or partly assembled (movement sets)	u	16%
9110 12 00	-- Incomplete movements, assembled	kg.	16%
9110 19 00	-- Rough movements	kg.	16%
9110 90 00	- Other	kg.	16%
9111	WATCH CASES AND PARTS THEREOF		
9111 10 00	- Cases of precious metal or of metal clad with precious metal	u	16%
9111 20 00	- Cases of base metal, whether or not gold-or silver-plated	u	16%
9111 80 00	- Other cases	u	16%
9111 90 00	- Parts	kg.	16%
9112	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF		
9112 20 00	- Cases	u	16%
9112 90 00	- Parts	kg.	16%
9113	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF		
9113 10 00	- Of precious metal or of metal clad with precious metal	kg.	16%
9113 20	- Of base metal, whether or not gold- or silver-plated:		
9113 20 10	-- Parts	kg.	16%

9113 20 90	--- Other	kg.	16%
9113 90	- Other:		
9113 90 10	-- Parts	kg.	16%
9113 90 90	--- Other	kg.	16%
9114	OTHER CLOCK OR WATCH PARTS		
9114 10	- Springs, including hair- springs:		
9114 10 10	--- For watches	kg.	16%
9114 10 20	--- For clocks	kg.	16%
9114 20 00	- Jewels	kg.	16%
9114 30	- Dials:		
9114 30 10	--- For watches	kg.	16%
9114 30 20	--- For clocks	kg.	16%
9114 40	- Plates and bridges:		
9114 40 10	--- For watches	kg.	16%
9114 40 20	--- For clocks	kg.	16%
9114 90	- Other:		
9114 90 10	--- For watches	kg.	16%
9114 90 20	--- For clocks	kg.	16%

* The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price.
For percentage of abatement - please see Appendix V.