

Central Excise Tariff (Amendment) Act, 2004

Chapter LXXXIII - Arms and Ammunition; Parts and Accessories Thereof

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 8710);
- (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); or
- (e) bows, arrows, fencing foils or toys (Chapter 95).

2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING 9307		
	- Artillery weapons (for example, guns, howitzers and mortars):		
9301 11 00	-- Self-propelled	u	Nil
9301 19 00	-- Other	u	Nil
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	Nil
9301 90 00	- Other	u	Nil
9302 00 00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 9303 OR 9304	u	16%

9303	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 00	Muzzle-loading firearms	u	16%
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	16%
9303 30 00	- Other sporting, hunting or target-shooting rifles	u	16%
9303 90 00	- Other	u	16%
9304 00 00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 9307	u	16%
9305	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 9301 TO 9304		
93051000	Of revolvers or pistols	kg.	16%
	- Of shotguns or rifles of heading 9303:		
93052100	- Shotgun barrels	kg.	16%
93052900	- Other	kg.	16%
	- Other:		

9305 9100	-- Of military weapons of heading 9301	kg.	16%
9305 9900	- Other	kg.	16%
9306	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		
9306 10 00	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	kg.	16%
	- Shotgun cartridges and parts thereof; air gun pellets:		
9306 21 00	-- Cartridges	kg.	16%
9306 29 00	-- Other	kg.	16%
9306 30 00	- Other cartridges and parts thereof	u	16%
9306 90 00	- Other	u	16%
9307 00 00	SWORDS, CUT LASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	u	16%