

Customs Tariff Act 1975

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);
- (d) Brushes for cleaning musical instruments (heading 9603); or
- (e) Collectors' pieces or antiques (heading 9705 or 9706);

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	St
(1)		(2)	(3)	
9201		Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments		
9201 10 00	-	Upright pianos	u	
9201 20 00	-	Grand pianos	u	
9201 90 00	-	Other	u	
9202		Other string musical instruments (for example, Guitars, violins, harps)		
9202 10 00	-	Played with a bow	u	
9202 90 00	-	Other	u	

2 [***]				
9205		Other wind musical instruments (for example, clarinets, trumpets, bagpipes)		
9205 10 00	-	Brass-wind instruments	u	
9205 90	-	Other:		
9205 90 10	---	Flutes	u	
9205 90 20	---	Clarinets	u	
9205 90 90	---	Other	u	
9206 00 00		Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)	u	
9207		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	u	
9207 90 00	-	Other	u	
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 10 00	-	Musical boxes	u	
6 [9208 90 00]	-	Other	u	
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 30 00	-	Musical instrument strings	kg.	
	-	Other:		
9209 91 00	--	Parts and accessories for pianos	kg.	
9209 92 00	--	Parts and accessories for the musical instruments of heading 9202	kg.	
4 [***]				
9209 94 00	--	Parts and accessories for the musical instruments of heading 9207	kg.	
9209 99 00	--	Other	kg.	

1. Substituted By The Third Schedule of Finance Act, 2006 w.e.f. 18.04.2006.

2. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to omission, it read as under:-

"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 with free metal reeds	u	
9203 00 90	---	Other	u	
9204		Accordions and similar instruments; mouth organs		
9204 10 00	-	Accordions and similar instruments	u	
9204 20 00	-	Mouth organs	u	

3. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to omission, it read as under:-

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

4. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to omission, it read as under:-

"9209 93 00	--	Parts and accessories for the musical instruments of heading 9203	kg.	
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5. Substituted by the Finance Act, 2007.

6. Substituted by the Notification No : 11/2008 dated 01.03.2008 for the tariff item 9208 20 00.