

Section XVIII – Chapter 91

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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# 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 71.31 or 71.17, as the case may be);
  - (c) Parts of general use 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 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
  - (d) Bearing balls (heading 73.26 or heading 84.82, as the case may be);
  - (e) Articles of heading 84.12 constructed to work without an escapement;
  - (f) Ball bearings (heading 84.82);
  - (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 91.01 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 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression “watch movements” means devices regulated by a balance-wheel and hair-spring, 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.

**Note on Effective Duty**

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387-389, 391, 392, 405-407, 409].

**Note on Countervailing Duty**

CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.72.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
<b>9101</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal</b>										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 388; ACD by Ntfn 29/2010-Cus. dated 27.02.2010; CVD: Braille watches - Nil by 3/2005-CE dated 24.02.05; MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:										
9101 11 00	-- With mechanical display only	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9101 19 00	-- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Other wrist-watches, whether or not incorporating a stop-watch facility:										
9101 21 00	-- With automatic winding	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9101 29 00	-- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Other:										
9101 91	-- Electrically operated:										
9101 91 10	--- Pocket watches	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9101 91 20	--- Stop watches	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9101 91 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9101 99	Other:										
9101 99 10	-- Pocket watches	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9101 99 20	--- Stop watches	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9101 99 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
<b>9102</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01</b>										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 388; ACD by Ntfn 29/2010-Cus. dated 27.02.2010; CVD: Braille</i>

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											<i>watches - Nil by 3/2005-CE dated 24.02.05; MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:										
9102 11 00	-- With mechanical display only	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9102 12 00	-- With opto-electronic display only	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9102 19 00	-- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Other wrist-watches, whether or not incorporating a stop-watch facility:										
9102 21 00	-- With automatic winding	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9102 29 00	-- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Other:										
9102 91	-- Electrically operated:										
9102 91 10	--- Pocket watches	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9102 91 20	--- Stop watches	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9102 91 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9102 99	-- Other:										
9102 99 10	--- Pocket watches	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9102 99 20	--- Stop watches	u	10.00	10.00	---	0	10	0.64	21.970	Free	
9102 99 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
<b>9103</b>	<b>Clocks with watch movements, excluding clocks of heading 91.04</b>										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
9103 10 00	- Electrically operated	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9103 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>9104</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, space-craft vessels</b>	u	<b>10.00</b>	<b>10.00</b>	---	<b>4</b>	<b>10</b>	<b>0.64</b>	<b>26.849</b>	<b>Free</b>	
<b>9105</b>	<b>Other clocks</b>										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
	- Alarm clocks:										
9105 11 00	-- Electrically operated	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9105 19 00	-- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Wall clocks:										
9105 21 00	-- Electrically operated	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9105 29 00	-- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other:										
9105 91 00	-- Battery, accumulator or minus powered	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9105 99	-- Other:										
9105 99 10	--- Time pieces	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9105 99 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>9106</b>	<b>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)</b>										
9106 10 00	- Time-registers; time-recorders	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9106 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>9107</b>	<b>Time switches with clock or watch movement or with synchronous motor</b>	u	<b>10.00</b>	<b>10.00</b>	---	<b>4</b>	<b>10</b>	<b>0.64</b>	<b>26.849</b>	<b>Free</b>	
<b>9108</b>	<b>Watch movements, complete and assembled</b>										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 565</i>
	- Electrically operated:										
9108 11 00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9108 12 00	-- With opto-electronic display only	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9108 19 00	-- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	

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9108 20 00	- With automatic winding	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9108 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>9109</b>	<b>Clock movements, complete and assembled</b>										
	- Electrically operated:										
9109 11 00	-- Of alarm clocks	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9109 19 00	-- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9109 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>9110</b>	<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); Incomplete watch or clock movements, assembled; Rough watch or clock movements</b>										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 565</i>
	- Of watches:										
9110 11 00	-- Complete movements, unassembled or partly assembled (movement sets)	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9110 12 00	-- Incomplete movements, assembled	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9110 19 00	-- Rough movements	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9110 90 00	- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>9111</b>	<b>Watch cases and parts thereof</b>										
9111 10 00	- Cases of precious metal or of metal clad with precious metal	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9111 20 00	- Cases of base metal, whether or not gold-or silver-plated	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9111 80 00	- Other cases	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9111 90 00	- Parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>9112</b>	<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof</b>										
9112 20 00	- Cases	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9112 90 00	- Parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>9113</b>	<b>Watch straps, watch bands and watch bracelets, and parts thereof</b>										
9113 10 00	- Of precious metal or of metal clad with precious metal	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9113 20	- Of base metal, whether or not gold-or silver-plated:										
9113 20 10	--- Parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9113 20 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9113 90	- Other:										
9113 90 10	--- Parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9113 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>9114</b>	<b>Other clock or watch parts</b>										
9114 10	- Springs, including hair-springs:										
9114 10 10	--- For watches	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9114 10 20	--- For clocks	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9114 20 00	- Jewels	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9114 30	- Dials:										
9114 30 10	--- For watches	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 565</i>
9114 30 20	--- For clocks	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9114 40	- Plates and bridges:										
9114 40 10	--- For watches	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9114 40 20	--- For clocks	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9114 90	- Other:										
9114 90 10	--- For watches	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9114 90 20	--- For clocks	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

### Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

### Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.