

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 92

Musical Instruments; Parts and Accessories of such Articles

Notes.

- This Chapter does not cover:
 - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - 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;
 - Toy instruments or apparatus (heading 95.03);
 - Brushes for cleaning musical instruments (heading 96.03); or
 - Collectors' pieces or antiques (heading 97.05 or 97.06).
- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 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 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

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, 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.73.

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9201	Pianos, including automatic pianos; Harpichords and other keyboard stringed instruments										
9201 10 00	- Upright pianos	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9201 20 00	- Grand pianos	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9201 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9202	Other string musical instruments (for example, guitars, violins, harps)										
9202 10 00	- Played with a bow	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9202 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9203	Omitted by Finance Act, 2006										
9204	Omitted by Finance Act, 2006										
9205	Other wind musical instruments (for example Clarinets, Trumpets, Bagpipes)										
9205 10 00	- Brass wind instruments	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9205 90	- Other:										
9205 90 10	--- Flutes	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9205 90 20	--- Clarinets	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9205 90 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9206	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9207	Musical instruments, the sound of which is produced, or must be am- plified, electrically (for example, organs, guitars, accordions)										
9207 10 00	- Keyboard instruments, other than accordions	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9207 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	

Section XVIII – Chapter 92

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)
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 mouthblown sound signalling instruments										
9208 10 00	- Musical boxes	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9208 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9209	Parts (for example, machanisms 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										
9209 30 00	- Musical instrument strings - Other:	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9209 91 00	-- Parts and accessories for pianos	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9209 92 00	-- Parts and accessories for the musical instruments of heading 92.02	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9209 94 00	-- Parts and accessories for the musical instruments of heading 92.07	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9209 99 00	-- Other	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.