

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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Section XIX

Arms and Ammunition; Parts and Accessories thereof

Chapter 93

Arms and Ammunition; Parts and Accessories thereof

Notes.

- This Chapter does not cover:
 - Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - Armoured fighting vehicles (heading 87.10);
 - 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);
 - Bows, arrows, fencing foils or toys (Chapter 95); or
 - Collector's pieces or antiques (heading 97.05 or 97.06).
- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

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.74.

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9301	Military weapons, other than revolvers, pistols and the arms of heading 93.07										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 582; 582A; CVD on military weapons, other than revolvers, pistols, swords cut lasses, bayonets, lenses etc. is 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
	Artillery weapons (for example, guns, howitzers and mortars):										
9301 11 00	- Self-propelled	u	10.00	10.00	---	4	1	0.33	15.926	Restricted	
9301 19 00	-- Other	u	10.00	10.00	---	4	1	0.33	15.926	Restricted	
9301 20 00	-- Rocket launchers; Flame-throwers; Grenade launchers; Torpedo tubes and similar projectors	u	10.00	10.00	---	4	1	0.33	15.926	Restricted	
9301 90 00	- Other	u	10.00	10.00	---	4	1	0.33	15.926	Restricted	
9302	Revolvers and pistols, other than those of heading 93.03 or 93.04	u	10.00	10.00	---	4	10	0.64	26.849	Restricted	
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	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Import subject to the condition that the requirements specified in the MHA Notification No. S.O. 667(E) dated 12.09.1985 and Notification No. S.O. 83 (E) dated 02.08.2002 are fulfilled and also that the purchaser/ user</i>

Section XIX – Chapter 93

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											<i>of these items shall obtain requisite user licence from the competent authority under the provisions of the existing Arms Act, 1959.</i>
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	10.00	10.00	---	4	10	0.64	26.849	Restricted	
9303 30 00	- Other sporting, hunting or target-shooting rifles	u	10.00	10.00	---	4	10	0.64	26.849	Restricted	
9303 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Restricted	
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	u	10.00	10.00	---	4	10	0.64	26.849	Restricted	<i>However, import of 0.177 bore air guns and air pistols will be free for shooters registered with Rifle Clubs or District/State/ National Rifles Association . Free import of 0.177 bore air guns and air pistols will also be allowed to National Rifle Association of India (NRAI) for supplying the same to the eligible State Rifle Association / Clubs and to the eligible shooters. NRAI shall be required to keep appropriate account of the imported weapons.</i>
9305	Parts and accessories of articles of headings 93.01 to 93.04										
9305 10 00	- Of revolvers or pistols	kg.	10.00	10.00	---	4	10	0.64	26.849	Restricted	
	- Of shotguns or rifles of heading 9303:										
9305 21 00	-- Shotgun barrels	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Import subject to the condition that the requirements specified in the MHA Notification No. S.O. 667(E) dated 12.09.1985 and Notification No. S.O. 83 (E) dated 02.08.2002 are fulfilled and also that the purchaser/ user of these items shall obtain requisite user licence from the competent authority under the provisions of the existing Arms Act, 1959.</i>
9305 29 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Import subject to the condition that the requirements specified in the MHA Notification No. S.O. 667(E) dated 12.09.1985 and Notification No. S.O. 83 (E) dated 02.08.2002 are fulfilled and also that the purchaser/ user of these items shall obtain requisite user licence from the competent authority under the provisions of the existing Arms Act, 1959.</i>
	- Other:										
9305 91 00	-- Of military weapons of heading 9301	kg.	10.00	10.00	---	4	10	0.64	26.849	Restricted	
9305 99 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Restricted	
9306	Bombs, grenades, torpedoes, mines, missiles, and similar ammunitions of war and parts thereof; Cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads										<i>Exemption: BCD and CVD on Air Pellets of air rifles or air pistols, of 0.177 calibre is - Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 582A</i>

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	- Shotgun cartridges and parts thereof; Air gun pellets:										
9306 21 00	-- Cartridges	kg.	10.00	10.00	---	4	10	0.64	26.849	Restricted	
9306 29 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Restricted	
9306 30 00	- Other cartridges and parts thereof	u	10.00	10.00	---	4	10	0.64	26.849	Restricted	
9306 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Restricted	
9307	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	u	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Import subject to the condition that the requirements specified in the MHA Notification No. S.O. 667(E) dated 12.09.1985 and Notification No. S.O. 83 (E) dated 02.08.2002 are fulfilled and also that the purchaser/ user of these items shall obtain requisite user licence from the competent authority under the provisions of the existing Arms Act, 1959.</i>

Import Licensing Notes

- ¹[(1) Import of arms is permitted against a license to renowned shooters/rifle clubs for their own use on the recommendation of Department of Youth Affairs and Sports, Government of India, However, Import of 0.177 bore air guns and air pistols will be free for shooters registered with Rifle Clubs or District/State/National Rifle Association. Free import of 0.177 bore air guns and air pistols will also be allowed to National Rifle Association of India (NRAI) for supplying the same to the eligible State Rifle Association / Clubs and to the eligible shooters. NRAI shall be required to keep appropriate account of the imported weapons.]
- (2) Import of specified types of ammunition may be permitted to license arms dealers subject to such conditions as may be specified from time to time.
- ²[(3) "Renowned Shooter" means a person who has participated in a National Shooting Championship in an Open Men's Event or Open Women's Event or Open Civilian's Event whether through Qualifying Tournament or Wild Card Entry conducted in accordance with the rules of the International Shooting Union, and has attained the Minimum Qualifying Score prescribed by the National Rifle Association.]

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.

¹ Amended by Notification No. 52 (RE-2007)/2004-2009 dated 21.11.2007.

² Inserted by Notification No. 94 (RE-2007)/2004-2009 dated 09.04.2008.