

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 95.03):

(d) Brushes for cleaning musical instruments (heading 96.03); or

(e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- 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.

HEADING NO	H.S CODE	DESCRIPTION	UNIT	DUTY RATE
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.		
	92 01 10 00	- Upright pianos	Value	5%
	92 01 20 00	- Grand pianos	Value	5%
	92 01 90 00	- Other	Value	5%
92.02		Other string musical instruments (for example, guitars, violins, harps).		
	92 02 10 00	- Played with a bow	Value	5%
		- Other :		
	92 02 90 10	- - - Lutes	Value	5%
	92 02 90 90	- - - Other	Value	5%
92.03		Deleted		
92.04		Deleted		
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs."		
	92 05 10 00	- Brass-wind instruments	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	92 05 90 00	- Other	Value	5%
92.06		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).		
	92 06 00 10	- - - Drums	Value	5%
	92 06 00 20	- - - Cymbals	Value	5%
	92 06 00 30	- - - Triangles	Value	5%
	92 06 00 40	- - - Xylophoes	Value	5%
	92 06 00 90	- - - Other	Value	5%
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).		
	92 07 10 00	- Keyboard instruments, Other than Accordions	Value	5%
	92 07 90 00	- Other	Value	5%
92.08		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.		
	92 08 10 00	- Musical boxes	Value	5%
		- Other :		
	92 08 90 10	- - - Fairground organs	Value	5%
	92 08 90 20	- - - Musical saws	Value	5%
	92 08 90 30	- - - Decoy calls	Value	5%
	92 08 90 40	- - - Mouth-blown whistles for command and maneuvers	Value	5%
	92 08 90 90	- - - Other	Value	5%
92.09		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.		
	92 09 30 00	- Musical instrument strings	Value	5%
		- Other :		
	92 09 91 00	- - Parts and accessories for pianos	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	92 09 92 00	- - Parts and accessories for the musical instruments of heading 92.02	Value	5%
	92 09 94 00	- - Parts and accessories for the musical instruments of heading 92.07	Value	5%
	92 09 99 00	- - Other	Value	5%