
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 monopods, bipods, tripods and similar articles (heading 96.20); 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.

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------------|----|--|---------------|------------|--|
| 92.01 | | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments. | | | |
| 9201.10.00 | | -Upright pianos | | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| | 10 | ---- <i>-New</i> | NMB | | |
| | 20 | ---- <i>-Used</i> | NMB | | |
| 9201.20.00 | | -Grand pianos | | 7% | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| | 10 | ---- <i>-New</i> | NMB | | |
| | 20 | ---- <i>-Used</i> | NMB | | |
| 9201.90 | | -Other | | | |
| 9201.90.10 00 | -- | -Harpsichords and clavichords | NMB | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| 9201.90.90 00 | -- | -Other | NMB | 7% | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| 92.02 | | Other string musical instruments (for example, guitars, violins, harps). | | | |
| 9202.10.00 00 | | -Played with a bow | NMB | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| 9202.90 | | -Other | | | |
| 9202.90.10 00 | -- | -Harps, including autoharps | NMB | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------------|----|---|---------------|------------|--|
| 9202.90.90 | -- | -Other | | 6% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free GPT: 5% |
| | 10 | ----Guitars..... | NMB | | |
| | 30 | ----Ukuleles and banjos..... | NMB | | |
| | 90 | ----Other..... | NMB | | |
| 92.05 | | Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs. | | | |
| 9205.10.00 | | -Brass-wind instruments | | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| | 50 | ----Trumpets, cornets, flugel horns and french horns..... | NMB | | |
| | 90 | ----Other..... | NMB | | |
| 9205.90 | | -Other | | | |
| 9205.90.10 | -- | Accordions and similar instruments; Bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders and saxophones; Keyboard pipe organs; Mouth organs | | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| | 10 | ----Clarinet..... | NMB | | |
| | 20 | ----Fifes, flutes and piccolos..... | NMB | | |
| | 40 | ----Saxophones..... | NMB | | |
| | 80 | ----Keyboard pipe organs..... | NMB | | |
| | 90 | ----Other..... | NMB | | |
| 9205.90.20 | 00 | --Harmoniums and similar keyboard instruments with free metal reeds | NMB | 7% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free GPT: 5% |
| 9205.90.90 | 00 | --Other | NMB | 6% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free GPT: 3% |
| 9206.00 | | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas). | | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------------|----|--|---------------|------------|--|
| 9206.00.10 | -- | -Carillons to be employed in churches; Drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas, xylophones and tuned handbells | | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| | 10 | ----Cymbals..... | NMB | | |
| | 80 | ----Other drums and drum sets, acoustic..... | NMB | | |
| | 90 | ----Other..... | NMB | | |
| 9206.00.90 | 00 | --Other | NMB | 6% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free GPT: 3% |
| 92.07 | | 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 | | 6% | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| | 10 | ----Electric pianos..... | NMB | | |
| | 20 | ----Synthesizers..... | NMB | | |
| | 30 | ----Portable keyboards..... | NMB | | |
| | 90 | ----Other..... | NMB | | |
| 9207.90 | | -Other | | | |
| 9207.90.10 | 00 | --Accordions, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas and xylophones | NMB | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| 9207.90.90 | -- | -Other | | 6% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free GPT: 3% |
| | 10 | ----Guitars..... | NMB | | |
| | 20 | ----Electronic drums and drum sets, musical instrument digital interface (MIDI)..... | NMB | | |
| | 90 | ----Other..... | NMB | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------|----|---|---------------|------------|--|
| 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. | | | |
| 9208.10.00 | 00 | -Musical boxes | NMB | 6% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free GPT: 3% |
| 9208.90.00 | 00 | -Other | NMB | 6% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free GPT: 3% |
| 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. | | | |
| 9209.30 | | -Musical instrument strings | | | |
| 9209.30.10 | 00 | -- -For autoharps, clavichords, harpsichords, harps, viols, violas, violins and violoncellos; For use in the manufacture of guitars, banjos or mandolins | NMB | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| 9209.30.90 | 00 | -- -Other | - | 4.5% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free GPT: 3% |
| | | -Other: | | | |
| 9209.91 | | -- -Parts and accessories for pianos | | | |
| 9209.91.10 | 00 | -- -Agraffes, bass damper parts, bridle leather and bridle straps, damper sockets, damper rods, uncovered hammer heads and hammer head moulding, key bottoms, piano or organ sharps, tuning pins, hitch pins, bridge pins, key pins, centre brass pins, brass flange plates, pressure bars, paper or felt punchings, rail hooks, spruce sounding boards, spoons, back check wires, bridle wires, damper wires, dowel wires, lifter wires, hammer wires and piano plates | - | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|----|---|---------------|------------|--|
| 9209.91.90 | 00 | --Other | - | 5% | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| 9209.92 | | --Parts and accessories for the musical instruments of heading 92.02 | | | |
| 9209.92.10 | | --For harps and instruments played with a bow; For use in the manufacture of guitars, banjos or mandolins | | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| | 10 | ----For harps and instruments played with a bow..... | - | | |
| | 20 | ----For use in the manufacture of guitars, banjos and mandolins | - | | |
| 9209.92.20 | 00 | --For other string instruments, except keyboard string instruments | - | 6% | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| 9209.94 | | --Parts and accessories for the musical instruments of heading 92.07 | | | |
| 9209.94.10 | 00 | --For use in the manufacture or repair of pianos or organs; Parts and accessories for use in the manufacture of guitars, banjos or mandolins, the sound of which is produced or must be amplified electrically; Parts of carillons to be employed in churches | - | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| 9209.94.90 | 00 | --Other | - | 5% | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| 9209.99 | | --Other | | | |
| 9209.99.10 | 00 | --For harpischords, clavichords, accordions and similar instruments, brass-wind instruments, bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders, saxophones, drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas, xylophones and tuned handbells, and carillons to be employed in churches;Parts and accessories for keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds | - | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |
| 9209.99.20 | 00 | --Mechanisms for musical boxes | - | 3% | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|---------------|----|---|---------------|------------|--|
| 9209.99.30 00 | -- | -Metronomes, tuning forks and pitch pipes | - | 5.5% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free GPT: 3% |
| 9209.99.90 00 | -- | -Other | - | 5% | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT Free |