

## 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 No. 71.13 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 No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14).  
  
Clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);
  - (d) Bearing balls (heading No. 73.26 or 84.82, as the case may be);
  - (e) Articles of heading No. 84.12 constructed to work without an escapement;
  - (f) Ball bearings (heading No. 84.82); or
  - (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 No. 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 Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, 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.

Heading No	H.S. Code	Description	Statutory Rate of Import Duty	Statistical Unit	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)

91.01

**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**  
*-Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:*  
 -- With mechanical display only

9101.11.10	---Specially designed for the use of the blind	0%	No	Free
9101.11.20	---In CKD condition	15%	No	Free
9101.11.90	---Other	15%	No	Free
	--With opto-electronic display only:			
9101.12.10	--- In CKD condition	15%	No	Free
9101.12.90	---Other	15%	No	Free
	--Other:			
9101.19.10	---Specially designed for the use of the blind	0%	No	Free
9101.19.20	---In CKD condition	15%	No	Free
9101.19.90	---Other	15%	No	Free
	<i>-Other wrist-watches, whether or not incorporating a stop-watch facility:</i>			
	--With automatic winding:			
9101.21.10	---Specially designed for the use of the blind	0%	No	Free
9101.21.20	---In CKD condition	15%	No	Free
9101.21.90	---Other	15%	No	Free
	--Other:			
9101.29.10	---Specially designed for the use of the blind	0%	No	Free
9101.29.20	---In CKD condition	15%	No	Free
9101.29.90	---Other	15%	No	Free
	<i>-Other:</i>			
	-- Electrically operated			
9101.91.10	---Specially designed for the use of the blind	0%	No	Free
9101.91.20	---Stop watches	15%	No	Free
9101.91.30	---In CKD condition	15%	No	Free
9101.91.90	---Other	15%	No	Free
	--Other:			
9101.99.10	---Specially designed for the use of the blind	0%	No	Free
9101.99.20	---Stop watches	15%	No	Free
9101.99.30	---In CKD condition	15%	No	Free
9101.99.90	---Other	15%	No	Free
<b>91.02</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.</b>			
	<i>-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :</i>			
	-- With mechanical display only			
9102.11.10	---Specially designed for the use of the blind	0%	No	Free
9102.11.20	---In CKD condition	15%	No	Free
9102.11.90	---Other	15%	No	Free
	--With opto-electronic display only:			
9102.12.10	---In CKD condition	15%	No	Free
9102.12.90	---Other	15%	No	Free
	--Other:			
9102.19.10	---Specially designed for the use of the blind	0%	No	Free
9102.19.20	---In CKD condition	15%	No	Free
9102.19.90	---Other	15%	No	Free
	<i>-Other wrist-watches, whether or not incorporating a stop-watch facility:</i>			
	--With automatic winding:			
9102.21.10	---Specially designed for the use of the blind	0%	No	Free
9102.21.20	---In CKD condition	15%	No	Free
9102.21.90	---Other	15%	No	Free
	--Other:			
9102.29.10	---Specially designed for the use of the blind	0%	No	Free
9102.29.20	---In CKD condition	15%	No	Free
9102.29.90	---Other	15%	No	Free
	<i>-Other:</i>			
	--Electrically operated			
9102.91.10	---Specially designed for the use of the blind	0%	No	Free
9102.91.20	---Stop watches	15%	No	Free
9102.91.30	--- In CKD condition	15%	No	Free
9102.91.90	---Other	15%	No	Free
	--Other:			
9102.99.10	---Specially designed for the use of the blind	0%	No	Free
9102.99.20	---Stop watches	15%	No	Free
9102.99.30	---In CKD condition	15%	No	Free
9102.99.90	---Other	15%	No	Free
<b>91.03</b>	<b>Clocks with watch movements, excluding clocks of heading No. 91.04.</b>			
9103.10.00	-Electrically operated	37.5%	No	Free
9103.90.00	-Other	37.5%	No	Free

<b>91.04</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>				
	9104.00.10 ---For aircraft or helicopters	5%	No	Free	
	9104.00.90 ---Other	37.5%	No	Free	
<b>91.05</b>	<b>Other clocks.</b>				
	-Alarm clocks:				
	9105.11.00 --Electrically operated	37.5%	No	Free	
	9105.19.00 --Other	37.5%	No	Free	
	-Wall clocks:				
	9105.21.00 --Electrically operated	37.5%	No	Free	
	9105.29.00 --Other	37.5%	No	Free	
	-Other:				
	9105.91.00 -- Electrically operated	37.5%	No	Free	
	9105.99.00 --Other	37.5%	No	Free	
<b>91.06</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	5%	No	Free	
	9106.20.00 -Parking meters	5%	No	Free	
	9106.90.00 -Other	25%	No	Free	
<b>91.07</b>	<b>Time switches with clock or watch movement or with synchronous motor.</b>	25%	No	Free	
<b>91.08</b>	<b>Watch movements, complete and assembled.</b>				
	- Electrically operated :				
	9108.11.00 --With mechanical display only or with a device to which a mechanical display can be incorporated	15%	No	Free	
	9108.12.00 --With opto-electronic display only	15%	No	Free	
	9108.19.00 --Other	15%	No	Free	
	9108.20.00 --With automatic winding	15%	No	Free	
	-Other:				
	9108.91.00 --Measuring 33.8 mm or less	15%	No	Free	
	9108.99.00 --Other	15%	No	Free	
<b>91.09</b>	<b>Clock movements, complete and assembled.</b>				
	- Electrically operated :				
	9109.11.00 --Of alarm clocks	15%	No	Free	
	9109.19.00 --Other	15%	No	Free	
	9109.90.00 -Other	15%	No	Free	
<b>91.10</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>				
	-Of watches:				
	9110.11.00 --Complete movements, unassembled or partly assembled (movement sets)	15%	No	Free	
	9110.12.00 --Incomplete movements, assembled	15%	No	Free	
	9110.19.00 --Rough movements	15%	No	Free	
	9110.90.00 -Other	15%	No	Free	
<b>91.11</b>	<b>Watch cases and parts thereof.</b>				
	9111.10.00 -Cases of precious metal or of metal clad with precious metal	15%	--	Free	
	9111.20.00 -Cases of base metal, whether or not gold- or silver-plated	15%	--	Free	
	9111.80.00 -Other cases	15%	--	Free	
	9111.90.00 -Parts	15%	--	Free	
<b>91.12</b>	<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>				
	9112.10.00 -Cases of metal	15%	--	Free	
	9112.80.00 -Other cases	15%	--	Free	
	9112.90.00 -Parts	15%	--	Free	
<b>91.13</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	15%	--	Free	
	9113.20.00 -Of base metal, whether or not gold- or silver-plated	15%	--	Free	
	9113.90.00 -Other	15%	--	Free	
<b>91.14</b>	<b>Other clock or watch parts.</b>				
	9114.10.00 -Springs, including hair-springs	15%	--	Free	
	9114.20.00 -Jewels	15%	--	Free	
	9114.30.00 -Dials	15%	--	Free	
	9114.40.00 -Plates and bridges	15%	--	Free	
	9114.90.00 -Other	15%	--	Free	