

## 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 or 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 No. 95.03);
  - (d) Brushes for cleaning musical instruments (heading No. 96.03); or
  - (e) Collectors' pieces or antiques (heading No. 97.05 or 97.06).
2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 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 No. 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	Statutory Rate of Import Duty	Statistical Unit	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>92.01</b>		<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>			
	9201.10.00	-Upright pianos	37.5%	No	Free
	9201.20.00	-Grand pianos	37.5%	No	Free
	9201.90.00	-Other	37.5%	No	Free
<b>92.02</b>		<b>Other string musical instruments (for example, guitars, violins, harps).</b>			
	9202.10.00	-Played with a bow	37.5%	No	Free
	9202.90.00	-Other	37.5%	No	Free
<b>92.03</b>	9203.00.00	<b>Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.</b>	37.5%	No	Free
<b>92.04</b>		<b>Accordions and similar instruments; mouth organs.</b>			
	9204.10.00	-Accordions and similar instruments	37.5%	No	Free
	9204.20.00	-Mouth organs	37.5%	No	Free
<b>92.05</b>		<b>Other wind musical instruments (for example, clarinets, trumpets, bagpipes).</b>			
	9205.10.00	-Brass-wind instruments	37.5%	No	Free
	9205.90.00	-Other	37.5%	No	Free
<b>92.06</b>	9206.00.00	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>	37.5%	No	Free
<b>92.07</b>		<b>Musical instruments, the sound of which is produced,</b>			

		<b>or must be amplified, electrically (for example, organs, guitars, accordions)</b>			
	9207.10.00	-Keyboard instruments, other than accordions	37.5%	No	Free
	9207.90.00	-Other	37.5%	No	Free
<b>92.08</b>		<b>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instrument not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, cal horns and other mouth-blown sound signalling instruments.</b>			
	9208.10.00	-Musical boxes	37.5%	--	Free
<b>92.09</b>	9208.90.00	-Other <b>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.</b>	37.5%	--	Free
	9209.10.00	-Metronomes, tuning forks and pitch pipes	25%	--	Free
	9209.20.00	-Mechanisms for musical boxes	37.5%	--	Free
	9209.30.00	-Musical instrument strings <i>-Other:</i>	37.5%	--	Free
	9209.91.00	--Parts and accessories for pianos	37.5%	--	Free
	9202.92.00	--Parts and accessories for the musical instruments of heading No. 92.02	37.5%	--	Free
	9209.93.00	--Parts and accessories for the musical instruments of heading No. 92.03	37.5%	--	Free
	9209.94.00	--Parts and accessories for the musical instruments of heading No. 92.07	37.5%	--	Free
	9209.99.00	--Other	37.5%	--	Free