

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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 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 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 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 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 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 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.

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:

9101.11.00 -- With mechanical display only NMB

9101.19.00 -- Other NMB

- Other wrist-watches, whether or not incorporating a stop-watch facility:

9101.21.00 -- With automatic winding NMB

9101.29.00 -- Other NMB

- Other:

9101.91.00 -- Electrically operated NMB

9101.99.00 -- Other NMB

91.02 – 91.05 Section XVIII

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.				
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:				
	9102.11.00	-- With mechanical display only	NMB			
	9102.12.00	-- With opto-electronic display only	NMB			
	9102.19.00	-- Other	NMB			
		- Other wrist-watches, whether or not incorporating a stop-watch facility:				
	9102.21.00	-- With automatic winding	NMB			
	9102.29.00	-- Other	NMB			
		- Other:				
	9102.91	-- Electrically operated:				
	9102.91.10	--- Stop-watches	NMB			
	9102.91.90	--- Other	NMB			
	9102.99.00	-- Other	NMB			
91.03		Clocks with watch movements, excluding clocks of heading 91.04.				
	9103.10.00	- Electrically operated	NMB			
	9103.90.00	- Other	NMB			
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.				
	9104.00.10	- For vehicles	NMB			
	9104.00.20	- For aircraft	NMB			
	9104.00.30	- For vessels	NMB			
	9104.00.90	- Other	NMB			
91.05		Other clocks.				
		- Alarm clocks:				
	9105.11.00	-- Electrically operated	NMB			
	9105.19.00	-- Other	NMB			
		- Wall clocks:				
	9105.21.00	-- Electrically operated	NMB			
	9105.29.00	-- Other	NMB			
		- Other:				
	9105.91	-- Electrically operated:				
	9105.91.10	--- Marine chronometers	NMB			
	9105.91.90	--- Other	NMB			
	9105.99	-- Other:				
	9105.99.10	--- Marine chronometers	NMB			
	9105.99.90	--- Other	NMB			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
91.06		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).				
	9106.10.00	- Time-registers; time-recorders	NMB			
	9106.90	- Other:				
	9106.90.10	-- Parking meters	NMB			
	9106.90.90	-- Other	NMB			
91.07	9107.00.00	Time switches with clock or watch movement or with synchronous motor.	NMB			
91.08		Watch movements, complete and assembled.				
		- Electrically operated:				
	9108.11.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	NMB			
	9108.12.00	-- With opto-electronic display only	NMB			
	9108.19.00	-- Other	NMB			
	9108.20.00	- With automatic winding	NMB			
	9108.90.00	- Other	NMB			
91.09		Clock movements, complete and assembled.				
	9109.10.00	- Electrically operated	NMB			
	9109.90.00	- Other	NMB			
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.				
		- Of watches:				
	9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	VAL			
	9110.12.00	-- Incomplete movements, assembled	VAL			
	9110.19.00	-- Rough movements	VAL			
	9110.90.00	- Other	VAL			
91.11		Watch cases and parts thereof.				
	9111.10.00	- Cases of precious metal or of metal clad with precious metal	VAL			
	9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	VAL			
	9111.80.00	- Other cases	VAL			
	9111.90.00	- Parts	VAL			

91.12 – 91.14 Section XVIII

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.				
	9112.20.00	- Cases	VAL			
	9112.90.00	- Parts	VAL			
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.				
	9113.10.00	- Of precious metal or of metal clad with precious metal	VAL			
	9113.20.00	- Of base metal, whether or not gold- or silver-plated	VAL			
	9113.90.00	- Other	VAL			
91.14		Other clock or watch parts.				
	9114.10.00	- Springs, including hair-springs	VAL			
	9114.30.00	- Dials	VAL			
	9114.40.00	- Plates and bridges	VAL			
	9114.90.00	- Other	VAL			