

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

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.

| | | |
|--------------|--|-----|
| 92.01 | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments. | |
| | 9201.10.00 - Upright pianos | NMB |
| | 9201.20.00 - Grand pianos | NMB |
| | 9201.90.00 - Other | NMB |
| 92.02 | Other string musical instruments (for example, guitars, violins, harps). | |
| | 9202.10.00 - Played with a bow | NMB |
| | 9202.90.00 - 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 | NMB |
| | 9205.90 - Other: | |
| | 9205.90.10 - - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds | NMB |
| | 9205.90.90 - - Other | NMB |
| 92.06 | 9206.00.00 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas). | NMB |

92.07 – 92.09 Section XVIII

| Heading | Subheading | Description | Unit of Quantity | Customs Duty Full | Duty Pref | Excise Duty |
|--------------|------------|--|---------------------|----------------------|--------------|-------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 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 | NMB | | | |
| | 9207.90.00 | - Other | NMB | | | |
| 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 | - Musical boxes | VAL | | | |
| | 9208.90 | - Other: | | | | |
| | 9208.90.10 | -- Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments | VAL | | | |
| | 9208.90.90 | -- Other | VAL | | | |
| 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. | | | | |
| | 9209.30.00 | - Musical instrument strings | VAL | | | |
| | | - Other: | | | | |
| | 9209.91 | -- Parts and accessories for pianos: | | | | |
| | 9209.91.10 | --- Strung backs, keyboards and metal frames for upright pianos | VAL | | | |
| | 9209.91.90 | --- Other | VAL | | | |
| | 9209.92.00 | -- Parts and accessories for the musical instruments of heading 92.02 | VAL | | | |
| | 9209.94.00 | -- Parts and accessories for the musical instruments of heading 92.07 | VAL | | | |
| | 9209.99.00 | -- Other | VAL | | | |