

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.

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
92.01			Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
9201.10	00		- Upright pianos	10%	kg&u	898.131
9201.20	00		- Grand pianos	10%	kg&u	898.132
9201.90	00		- Other	10%	kg&u	898.139
92.02			Other string musical instruments (for example, guitars, violins, harps).			
9202.10	00		- Played with a bow	10%	kg&u	898.151
9202.90	00		- Other	10%	kg&u	898.159
[92.03]			Deleted			
[92.04]			Deleted			
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.	10%	kg&u	898.231.
9205.90	00		- Other:			
9205.90	10		- - - Harmoniums	10%	kg&u	898.232
9205.90	20		- - - Mouth organs	10%	kg&u	898.233
9205.90	90		- - - Other	10%	kg&u	898.239
9206.00			Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).			
9206.00	10		- - - Steel band instruments	20%	kg&u	898.241
9206.00	90		- - - Other	10%	kg&u	898.249
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	10%	kg&u	898.25
9207.90	00		- Other	10%	kg&u	898.26
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 kind; whistles, call horns and other mouth-blown sound signalling instruments.			
9208.10	00		- Musical boxes	10%	kg&u	898.291

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
9208.90	00		- Other	10%	kg&u	898.299
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	10%	kg&u	898.93
9209.90	00		- Other:			
9209.91	00		- - Parts and accessories for pianos	10%	kg	898.94
9209.92	00		- - Parts and accessories for the musical instruments of heading 92.02	10%	kg	898.95
9209.94	00		- - Parts and accessories for the musical instruments of heading 92.07	10%	kg	898.97
9209.99	00		- - Other	10%	kg	898.98