

## **SECTION XIX**

### **ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

#### **CHAPTER 93**

### **ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

#### **Notes.**

1. This Chapter does not cover:
  - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Armoured fighting vehicles (heading 87.10);
  - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
  - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
  - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4	Vat rate
<b>93.01</b>			<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>				
9301.10	00		- Artillery weapons (for example, guns, howitzers and mortars)	20%	kg&u	891.119	
9301.20	00		- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors.	20%	kg&u	891.121	
9301.90	00		- Other	20%	kg&u	891.129	
<b>9302.00</b>			<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	45%	kg&u	891.14	
<b>93.03</b>			<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).</b>				
9303.10	00		- Muzzle-loading firearms	50%	kg&u	891.311	
9303.20	00		- Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles	50%	kg&u	891.312	
9303.30	00		- Other sporting, hunting or target-shooting rifles	50%	kg&u	891.313	
9303.90	00		- Other:		kg&u		
9303.90	10		- - - Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	kg&u	891.314	0
9303.90	90		- - - Other	50%	kg&u	891.319	
<b>9304.00</b>	<b>00</b>		<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>	50%	kg&u	891.39	
<b>93.05</b>			<b>Parts and accessories of articles of headings 93.01 to 93.04.</b>				
9305.10	00		- Of revolvers or pistols	50%	kg	891.91	
9305.20	00		- Of shotguns or rifles of heading 93.03	50%	kg	891.95	
9305.90	00		- Other:				
9305.91	00		- - Of military weapons of heading 93.01	45%	kg	891.951	
9305.99	00		- - Other	45%	kg	891.959	
<b>93.06</b>			<b>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</b>				
9306.20	00		- Shotgun cartridges and parts thereof; air gun pellets:				
9306.21	00		- - Cartridges	20%	kg	891.22	

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4	Vat rate
9306.29	00		- - Other:				
9306.29	10		- - - Parts	5%	kg	891.231	
9306.29	90		- - - Other	20%	kg	891.239	
9306.30	00		- Other cartridges and parts thereof:				
9306.30	10		- - - Cartridges for riveting or similar tools or for captive-bolt humane killers	20%	kg	891.21	
9306.30	20		- - - Parts of the cartridges of subheading 9306.30.10	5%	kg	891.241	
9306.30	90		- - - Other	20%	kg	891.249	
9306.90	00		- Other:				
9306.90	00	10	Harpoons	20%	kg	891.29	0
9306.90	00	90	Other	20%	kg	891.29	
<b>9307.00</b>	<b>00</b>		<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>	20%	kg	891.13	