Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds		A
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		A
Chapter 88	Aircraft, spacecraft, and parts thereof		A
Chapter 89	Ships, boats and floating structures		A
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		A
Chapter 91	Clocks and watches and parts thereof		
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.		A
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		A
91.03	Clocks with watch movements, excluding clocks of heading 91.04.		A
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		A
91.05	Other clocks.		A
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).		A
9107.00	Time switches with clock or watch movement or with synchronous motor.		A
91.08	Watch movements, complete and assembled.		A
91.09	Clock movements, complete and assembled.		A
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		A
91.11	Watch cases and parts thereof.		A
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		A
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.		
9113.10	- Of precious metal or of metal clad with precious metal		A
9113.20	- Of base metal, whether or not gold- or silver-plated		A
9113.90	- Other:		
	Of leather or of composition leather:		
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10
	Other	10%	B10
	Other:		
	Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	2%	B10
	Other		
91.14	Other clock or watch parts.		A
Chapter 92	Musical instruments; parts and accessories of such articles		A
Chapter 93	Arms and ammunition; parts and accessories thereof		A
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings		
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
9401.10	- Seats of a kind used for aircraft		A
9401.20	- Seats of a kind used for motor vehicles		A
9401.30	- Swivel seats with variable height adjustment		A
9401.40	- Seats other than garden seats or camping equipment, convertible into beds		A