Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	- Other instruments and apparatus:			
90328100	-- Hydraulic or pneumatic		A	
90328900	-- Other	5%	B10	
90329000	- Parts and accessories		A	
90330000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	5%	B10	
Chapter 91	**Clocks and watches and parts thereof**			
9101	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:			
91011100	-- With mechanical display only		A	
91011900	-- Other		A	
	- Other wrist-watches, whether or not incorporating a stop-watch facility:			
91012100	-- With automatic winding		A	
91012900	-- Other		A	
	- Other:			
91019100	-- Electrically operated		A	
91019900	-- Other		A	
9102	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:			
91021100	-- With mechanical display only		A	
91021200	-- With opto-electronic display only		A	
91021900	-- Other		A	
	- Other wrist-watches, whether or not incorporating a stop-watch facility:			
91022100	-- With automatic winding		A	
91022900	-- Other	5%	B10	
	- Other:			
91029100	-- Electrically operated		A	
91029900	-- Other		A	
9103	Clocks with watch movements, excluding clocks of heading 91.04.			
91031000	- Electrically operated		A	
91039000	- Other		A	
91040000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		A	
9105	Other clocks.			
	- Alarm clocks:			
91051100	-- Electrically operated		A	
91051900	-- Other		A	
	- Wall clocks:			
91052100	-- Electrically operated		A	
91052900	-- Other		A	
	- Other:			
91059100	-- Electrically operated		A	
91059900	-- Other		A	
9106	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).			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
91061000	- Time-registers; time-recorders		A	
91069000	- Other		A	
91070000	Time switches with clock or watch movement or with synchronous motor.		A	
9108	Watch movements, complete and assembled.			
	- Electrically operated:			
91081100	-- With mechanical display only or with a device to which a mechanical display can be incorporated		A	
91081200	-- With opto-electronic display only		A	
91081900	-- Other		A	
91082000	- With automatic winding		A	
91089000	- Other		A	
9109	Clock movements, complete and assembled.			
91091000	- Electrically operated		A	
91099000	- Other		A	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
	- Of watches:			
91101100	-- Complete movements, unassembled or partly assembled (movement sets)		A	
91101200	-- Incomplete movements, assembled		A	
91101900	-- Rough movements		A	
91109000	- Other		A	
9111	Watch cases and parts of thereof.			
91111000	- Cases of precious metal or of metal clad with precious metal		A	
91112000	- Cases of base metal, whether or not gold- or silver-plated		A	
91118000	- Other cases		A	
91119000	- Parts		A	
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
91122000	- Cases		A	
91129000	- Parts		A	
9113	Watch straps, watch bands and watch bracelets, and parts thereof.			
91131000	- Of precious metal or of metal clad with precious metal		R	r
91132000	- Of base metal, whether or not gold- or silver-plated		R	r
91139000	- Other		R	r
9114	Other clock or watch parts.			
91141000	- Springs, including hair-springs		A	
91143000	- Dials		A	
91144000	- Plates and bridges		A	
91149000	- Other		A	
Chapter 92	**Musical instruments; parts and accessories of such articles**			
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
92011000	- Upright pianos		A	
92012000	- Grand pianos		A	
92019000	- Other	5%	B10	
9202	Other string musical instruments (for example, guitars, violins, harps).			
92021000	- Played with a bow		A	
92029000	- Other		A	