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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.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
92.01		<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>			
I 9201.10.00		<b>-Upright pianos</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		---- <i>-New:</i>			
	11	---- <i>-Less than 114.3 cm in height .....</i>	NMB		
	19	---- <i>-Other .....</i>	NMB		
		---- <i>-Used:</i>			
	21	---- <i>-Less than 114.3 cm in height .....</i>	NMB		
	29	---- <i>-Other .....</i>	NMB		
I 9201.20.00		<b>-Grand pianos</b>		7%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 4.5%
	10	---- <i>-New .....</i>	NMB		
	20	---- <i>-Used .....</i>	NMB		
9201.90		<b>-Other</b>			
I 9201.90.10 00		-- <i>-Harpsichords and clavichords</i>	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I 9201.90.90 00		-- <i>-Other</i>	NMB	7%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
92.02		<b>Other string musical instruments (for example, guitars, violins, harps).</b>			
I 9202.10.00 00		<b>-Played with a bow</b>	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
9202.90		<b>-Other</b>			
I 9202.90.10 00		-- <i>-Harps, including autoharps</i>	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 9202.90.90	--	-Other		6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 4%
	10	----Guitars .....	NMB		
	20	----Mandolins .....	NMB		
	30	----Ukuleles and banjos .....	NMB		
	90	----Other .....	NMB		
<b>92.05</b>		<b>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</b>			
I 9205.10.00		<b>-Brass-wind instruments</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Trumpets, cornets and flugelhorns .....	NMB		
	20	----Trombones.....	NMB		
	30	----French horns .....	NMB		
	40	----Tubas, baritones, euphoniums and sousaphones.....	NMB		
	90	----Other .....	NMB		
<b>9205.90</b>		<b>-Other</b>			
I 9205.90.10	--	-Accordions and similar instruments; Bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders and saxophones; Keyboard pipe organs; Mouth organs		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Clarinets .....	NMB		
	20	----Fifes, flutes and piccolos .....	NMB		
	30	----Recorders.....	NMB		
	40	----Saxophones .....	NMB		
	50	----Oboes.....	NMB		
	60	----Bassoons, English horns and practice chanters.....	NMB		
	70	----Mouth organs .....	NMB		
		----Other:			
	91	----Keyboard pipe organs .....	NMB		
	92	----Accordions and similar instruments.....	NMB		
I 9205.90.20	00 --	-Harmoniums and similar keyboard instruments with free metal reeds	NMB	7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 5%
I 9205.90.90	00 --	-Other	NMB	6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>9206.00</b>		<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>			
I	9206.00.10	-- -Carillons to be employed in churches; Drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas, xylophones and tuned handbells		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- -Cymbals .....	NMB		
	20	---- -Timpani .....	NMB		
	30	---- -Other drums and drum sets, acoustic .....	NMB		
	40	---- -Orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas, xylophones and tuned handbells .....	NMB		
	50	---- -Carillons to be employed in churches .....	NMB		
I	9206.00.90	00 -- -Other	NMB	6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	<b>92.07</b>	<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>			
I	<b>9207.10.00</b>	<b>-Keyboard instruments, other than accordions</b>		6%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 4%
		---- -Electric organs:			
	11	---- -Single keyboard .....	NMB		
	12	---- -Multiple keyboard .....	NMB		
		---- -Other:			
	91	---- -Electric pianos .....	NMB		
	92	---- -Synthesizers .....	NMB		
	93	---- -Portable keyboards .....	NMB		
	99	---- -Other .....	NMB		
	<b>9207.90</b>	<b>-Other</b>			
I	9207.90.10	00 -- -Accordions, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas and xylophones	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I	9207.90.90	-- -Other		6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	10	---- -Guitars .....	NMB		
	20	---- -Electronic drums and drum sets, musical instrument digital interface (MIDI) .....	NMB		
	90	---- -Other .....	NMB		

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>92.08</b>		<b>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.</b>			
I	9208.10.00 00	<b>-Musical boxes</b>	NMB	6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
I	9208.90.00 00	<b>-Other</b>	NMB	6%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
<b>92.09</b>		<b>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.</b>			
	<b>9209.30</b>	<b>-Musical instrument strings</b>			
I	9209.30.10	-- -For autoharps, clavichords, harpsichords, harps, viols, violas, violins and violoncellos; For use in the manufacture of guitars, banjos or mandolins		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	-----For autoharps, clavichords, harpsichords, harps, viols, violas, violins and violoncellos.....	-		
	20	-----For use in the manufacture of guitars, banjos or mandolins.....	-		
I	9209.30.90 00	-- -Other	-	4.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
		<b>-Other:</b>			
	<b>9209.91</b>	<b>--Parts and accessories for pianos</b>			
I	9209.91.10 00	-- -Agraffes, bass damper parts, bridle leather and bridle straps, damper sockets, damper rods, uncovered hammer heads and hammer head moulding, key bottoms, piano or organ sharps, tuning pins, hitch pins, bridge pins, key pins, centre brass pins, brass flange plates, pressure bars, paper or felt punchings, rail hooks, spruce sounding boards, spoons, back check wires, bridle wires, damper wires, dowel wires, lifter wires, hammer wires and piano plates	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I	9209.91.90	-- -Other		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	10	--- -Mechanical player piano music.....	-		
	90	--- -Other .....	-		
<b>9209.92</b>		<b>--Parts and accessories for the musical instruments of heading 92.02</b>			
I	9209.92.10	-- -For harps and instruments played with a bow; For use in the manufacture of guitars, banjos or mandolins		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	--- -For harps and instruments played with a bow.....	-		
	20	--- -For use in the manufacture of guitars, banjos and mandolins .....	-		
I	9209.92.20 00	-- -For other string instruments, except keyboard string instruments	-	6%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
<b>9209.94</b>		<b>--Parts and accessories for the musical instruments of heading 92.07</b>			
I	9209.94.10 00	-- -For use in the manufacture or repair of pianos or organs; Parts and accessories for use in the manufacture of guitars, banjos or mandolins, the sound of which is produced or must be amplified electrically; Parts of carillons to be employed in churches	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I	9209.94.90 00	-- -Other	-	5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3%
<b>9209.99</b>		<b>--Other</b>			
I	9209.99.10	-- -For harpischords, clavichords, accordions and similar instruments, brass-wind instruments, bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders, saxophones, drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas, xylophones and tuned handbells, and carillons to be employed in churches;Parts and accessories for keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	--- -For harpischords, clavichords, drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas, xylophones, tuned handbells and carillons to be employed in churches.....	-		
	20	--- -For brass-wind instruments, bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders and saxophones	-		
	30	--- -For accordions and similar instruments .....	-		
	40	--- -For keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds .....	-		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	9209.99.20 00	--Mechanisms for musical boxes	-	3%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I	9209.99.30 00	--Metronomes, tuning forks and pitch pipes	-	5.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3% KRT: 3.5%
I	9209.99.90 00	--Other	-	5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free