

CHAPTER 91
CLOCKS AND WATCHES AND PARTS THEREOF

Notes.

1.-This Chapter does not cover :

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading 71.13 or 71.17, as the case may be);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;
- (f) Ball bearings (heading 84.82); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.-Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.-For the purposes of this Chapter, the expression " watch movements " means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4.-Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
91.01	Wrist-watches, pocket-watches, etc, of precious metal					
9101.1100.00	Electronics Wristwatches, pocketwatches and other watches with mechanical display only	U	20	5		
9101.1900.00	Electronics Wristwatches, pocketwatches and other watches without mechanical display	U	20	5		
9101.2100.00	Wristwatches, pocketwatches and other watches with automatic winding	U	20	5		
9101.2900.00	Wristwatches, pocketwatches and other watches without automatic winding	U	20	5		
9101.9100.00	Other non specified Electrically operated Wristwatches, pocketwatches and other watches	U	20	5		
9101.9900.00	.01 excl. 9101.9100.00	U	20	5		
91.02	Wrist-watches, pocket-watches, etc, (excl. of precious metal)					
9102.1100.00	...including stopwatches, excl. 91.01 with mechanical display only	U	20	5		
9102.1200.00	...including stopwatches, excl. 91.01 with optoelectronic display only	U	20	5		
9102.1900.00	...including stopwatches, excl. 91.01 Not elsewhere specified.	U	20	5		
9102.2100.00	wristwatches, whether or not incorporating a stopwatch facility with automatic winding	U	20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
91.02	Wrist-watches, pocket-watches, etc, (excl. of precious metal)					
9102.2900.00	Wristwatches, whether or not incorporating stopwatch facility without automatic winding	U	20	5		
9102.9100.00	Other unspecified wristwatches Electrically operated	U	20	5		
9102.9900.00	.02	U	20	5		
91.03	Clocks with watch movements (excl. clocks of 91.04)					
9103.1000.00	.04, electrically operated	U	20	5		
9103.9000.00	.04. Non electrically operated	U	20	5		
91.04	Instrument panel clocks and clocks of a similar type for vehicles					
9104.0000.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft	U	20	5		
91.05	Other clocks, nes					
9105.1100.00	Other clocks, Electrically operated	U	20	5		
9105.1900.00	Other clocks,not electrically operated (Alarm clocks)	U	20	5		
9105.2100.00	Wall clocks Electrically operated	U	20	5		
9105.2900.00	Wall clocks not electrically operated	U	20	5		
9105.9100.00	.05, Electrically operated	U	20	5		
9105.9900.00	.05 not electrically operated	U	20	5		
91.06	Time of day recording apparatus and apparatus for indicating time					
9106.1000.00	Timeregisters; timerecorders	U	20	5		
9106.9000.00	... excl. Timeregisters; timerecorders	U	20	5		
91.07	Time switches with clock or watch movement or with synchronous motor					
9107.0000.00	.	U	20	5		
91.08	Watch movements, complete and assembled					
9108.1100.00	Watch movements, electronics, with mechanical display only or mechanical display adapter	U	20	5		
9108.1200.00	Watch movements, electronics, With optoelectronic display only	U	20	5		
9108.1900.00	.	U	20	5		
9108.2000.00	Watch movements with automatic winding	U	20	5		
9108.9000.00	Watch movements without automatic winding	U	20	5		
91.09	Clock movements, complete and assembled					
9109.1000.00	Clock movements, complete and assembled electrically operated	U	20	5		
9109.9000.00	.	U	20	5		
91.10	Complete (unassembled), incomplete and rough watch or clock movements					
9110.1100.00	Complete watch movements, unassembled or partly assembled	U	20	5		
9110.1200.00	incomplete watch movements, unassembled or partly assembled		20	5		
9110.1900.00	Complete watch Rough movements, unassembled or partly assembled		10	5		
9110.9000.00	.10		20	5		
91.11	Watch cases and parts thereof					
9111.1000.00	Watch Cases of precious metal or of metal clad with precious metal	U	20	5		
9111.2000.00	Watch Cases of base metal, whether or not gold or silverplated	U	20	5		
9111.8000.00	Other Watch cases	U	20	5		
9111.9000.00	Parts of watch cases		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
91.12	Clock cases and cases for other goods of this chapter, and parts thereof					
9112.2000.00	Clock Cases	U	20	5		
9112.9000.00	Parts of Clock Cases		10	5		
91.13	Watch straps, watch bands and watch bracelets, and parts thereof					
9113.1000.00	Watch straps, bands and bracelet of precious metal or of metal clad with precious metal		20	5		
9113.2000.00	Watch straps, bands and bracelet of base metal, whether or not gold or silverplated		20	5		
9113.9000.00	Other Watch straps, not specified		20	5		
91.14	Other clock or watch parts					
9114.1000.00	Springs, including hairsprings of watches		20	5		
9114.3000.00	Dials of watches		20	5		
9114.4000.00	Plates and bridges of watches		20	5		
9114.9000.00	.		20	5		