

**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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>92.01</b>	<b>Pianos; harpsichords and other keyboard stringed instruments</b>					
9201.1000.00	Upright pianos	U	10	5		
9201.2000.00	Grand pianos	U	10	5		
9201.9000.00	.01	U	10	5		
<b>92.02</b>	<b>Other string musical instruments (eg guitars, violins, harps)</b>					
9202.1000.00	C Musical instruments Played with a bow	U	10	5		
9202.9000.00	Autres Musical instruments not Played with a bow	U	10	5		
<b>92.05</b>	<b>Other wind musical instruments (eg clarinet, trumpets, bag pipes)</b>					
9205.1000.00	-wind musical instruments	U	10	5		
9205.9000.00	. Brasswind instruments	U	10	5		
<b>92.06</b>	<b>Percussion musical instruments (eg drums, xylophones,cymbals, etc)</b>					
9206.0000.00	..).	U	10	5		
<b>92.07</b>	<b>Musical instruments with electrically produced or amplified sound</b>					
9207.1000.00	Keyboard instruments, other than accordions	U	10	5		
9207.9000.00	.07	U	10	5		
<b>92.08</b>	<b>Musical boxes, fairground organs, etc; decoy calls and whistles</b>					
9208.1000.00	Musical boxes	U	10	5		
9208.9000.00	...and other musical instru. not falling within any other heading	U	10	5		
<b>92.09</b>	<b>Parts and accessories for musical instruments; metronomes, etc</b>					
9209.3000.00	Parts of strings Musical instrument		10	5		
9209.9100.00	Parts and accessories for pianos		10	5		
9209.9200.00	.02		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
92.09	Parts and accessories for musical instruments; metronomes, etc					
9209.9400.00	.07		10	5		
9209.9900.00	.		10	5		