

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 No. 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.

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
91.01			Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
9101.10	00		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9101.11	00		- - With mechanical display only	10%	kg&u	885.311
9101.19	00		- - Other	10%	kg&u	885.319
9101.20	00		- Other wrist-watches, whether or not incorporating a stop-watch facility:			
9101.21	00		- - With automatic winding	10%	kg&u	885.321
9101.29	00		- - Other	10%	kg&u	885.329
9101.90	00		- Other:			
9101.91	00		- - Electrically operated	10%	kg&u	885.391
9101.99	00		- - Other	10%	kg&u	885.399
91.02			Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.			
9102.10	00		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9102.11	00		- - With mechanical display only	10%	kg&u	885.411
9102.12	00		- - With opto-electronic display only	10%	kg&u	885.412
9102.19	00		- - Other	10%	kg&u	885.419
9102	00		- Other wrist-watches, whether or not incorporating a stop-watch facility:			
9102.21	00		- - With automatic winding	10%	kg&u	885.421
9102.29	00		- - Other	10%	kg&u	885.429
9102.90	00		- Other:			
9102.91	00		- - Electrically operated	10%	kg&u	885.491
9102.99	00		- - Other	10%	kg&u	885.499
91.03			Clocks with watch movements, excluding clocks of heading 91.04.			
9103.10	00		- Electrically operated	30%	kg&u	885.72

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
9103.90	00		- Other	30%	kg&u	885.73
9104.00			Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	30%	kg&u	885.71
91.05			Other clocks.			
9105.10	00		- Alarm clocks:			
9105.11	00		- - Electrically operated	30%	kg&u	885.74
9105.19	00		- - Other	30%	kg&u	885.75
9105.20	00		- Wall clocks:			
9105.21	00		- - Electrically operated	30%	kg&u	885.76
9105.29	00		- - Other	30%	kg&u	885.77
9105.90	00		- Other:			
9105.91	00		- - Electrically operated	30%	kg&u	885.78
9105.99	00		- - Other	30%	kg&u	885.79
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).			
9106.10	00		- Time-registers; time-recorders	5%	kg&u	885.941
9106.90	00		- Other	5%	kg&u	885.949
9107.00	00		Time switches with clock or watch movement or with synchronous motor.	5%	kg&u	885.95
91.08			Watch movements, complete and assembled.			
9108.10	00		- Electrically operated:			
9108.11	00		- - With mechanical display only or with a device to which a mechanical display can be incorporated.	30%	kg&u	885.511
9108.12	00		- - With opto-electronic display only	30%	kg&u	885.512
9108.19	00		- - Other	30%	kg&u	885.519
9108.20	00		- With automatic winding	30%	kg&u	885.521
9108.90	00		- Other	30%	kg&u	885.527
91.09			Clock movements, complete and assembled.			
9109.10	00		- Electrically operated	5%	kg&u	885.962

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
9109.90	00		- Other	5%	kg&u	885.969
91.10			Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
9110.10	00		- Of watches:			
9110.11	00		- - Complete movements, unassembled or partly assembled (movement sets)	30%	kg&u	885.981
9110.12	00		- - Incomplete movements, assembled	30%	kg	885.982
9110.19	00		- - Rough movements	30%	kg	885.983
9110.90	00		- Other	5%	kg	885.989
91.11			Watch cases and parts thereof			
9111.10	00		- Cases of precious metal or of metal clad with precious metal	5%	kg&u	885.911
9111.20	00		- Cases of base metal, whether or not gold-or silver-plated	5%	kg&u	885.912
9111.80	00		- Other cases	5%	kg&u	885.913
9111.90	00		- Parts	5%	kg	885.914
91.12			Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.20	00		- Cases	5%	kg&u	885.974
9112.90	00		- Parts	5%	kg	885.973
91.13			Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10	00		- Of precious metal or of metal clad with precious metal	20%	kg	885.921
9113.20	00		- Of base metal, whether or not gold-or silver-plated	20%	kg	885.922
9113.90	00		- Other	20%	kg	885.93
91.14			Other clock or watch parts.			
9114.10	00		- Springs, including hair-springs	5%	kg	885.991
9114.30	00		- Dials	5%	kg	885.993
9114.40	00		- Plates and bridges	5%	kg	885.994
9114.90	00		- Other:			
9114.90	10		- - Clock parts	5%	kg	885.995
9114.90	90		- - Watch parts	5%	kg	885.996

