

Section XVIII**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS; CLOCKS AND WATCHES;
MUSICAL INSTRUMENTS;
PARTS AND ACCESSORIES THEREOF****Chapter 90****Optical, photographic,
cinematographic, measuring, checking,
precision, medical or surgical instruments
and apparatus; parts and accessories thereof****Notes.**

1.- This Chapter does not cover :

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of headings 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection of drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86 ;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25) ; radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26) ; connectors for optical fibres, optical fibre bundles or cables (heading 85.36) numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Capacity measures, which are to be classified according to their constituent material; or

- (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
- 2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than headings 84.87, 87.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of headings 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
- (c) All other parts and accessories are to be classified in heading 90.33.
- 3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for :
- Preventing or correcting bodily deformities ; or
 - Supporting or holding parts or the body following an illness operation or injury
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs designed to fit either foot equally
- 7.- Heading 90.32 applies only to :
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value stabilised against disturbances, by constantly or periodically measuring its actual value; and
- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses(including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
		- Optical fibres, optical fibre bundles and cables			
	9001.10.10	--- Color optical fibres imported by VAT registered optical fibre cable manufacturing industry	kg	0%	Free
	9001.10.90	--- Other	kg	10%	Free
	9001.20.00	- Sheets and plates of polarising material	kg	10%	Free
	9001.30.00	- Contact lenses	u	10%	Free
	9001.40.00	- Spectacle lenses of glass	u	10%	Free
	9001.50.00	- Spectacle lenses of other materials	u	5%	Free

		- Other :			
	9001.90.10	--- Blanks and demos of plastic	kg	5%	Free
	9001.90.90	--- Other	kg	10%	Free
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such element of glass not optically worked.			
		- Objective lenses :			
	9002.11.00	-- For cameras, projectors or photographic enlargers or reducers	kg	10%	Free
	9002.19.00	-- Other	kg	10%	Free
	9002.20.00	- Filters	kg	10%	Free
	9002.90.00	- Other	kg	10%	Free
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.			
		- Frames and mountings:			
	9003.11.00	-- Of plastics	u	25%	Free
	9003.19.00	-- Of other materials	u	25%	Free
	9003.90.00	- Parts	kg	5%	Free
90.04		Spectacles, goggles and the like, corrective protective or other			
	9004.10.00	- Sunglasses.	u	25%	Free
	9004.90.00	- Other	u	25%	Free
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
	9005.10.00	- Binoculars	u	5%	Free
	9005.80.00	- Other instruments	u	5%	Free
	9005.90.00	- Parts and accessories (including mountings)	kg	5%	Free
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39			
	9006.10.00	- Cameras of a kind used for preparing printing plates or cylinders	u	10%	Free
	9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	10%	Free
	9006.40.00	- Instant print cameras	u	10%	Free
		- Other cameras :			
	9006.51.00	-- With a through-the-lens view-finder [single lens reflex (SLR)], for roll film of a width not exceeding 35 mm	u	10%	Free
	9006.52.00	-- Other, for roll film of a width less than 35 mm	u	10%	Free
	9006.53.00	-- Other, for roll film of a width of 35 mm	u	10%	Free
	9006.59.00	-- Other	u	10%	Free
		- Photographic flashlight apparatus and flashbulbs:			
	9006.61.00	-- Discharge lamp ("electronic") flashlight apparatus	u	10%	Free
	9006.69.00	-- Other	u	10%	Free
		- Parts and accessories :			
	9006.91.00	-- For cameras	kg	10%	Free
	9006.99.00	-- Other	kg	10%	Free
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
		- Cameras :			
	9007.10.10	--- For film of less than 16 mm width or for double-8 mm film:	u	10%	Free
	9007.10.90	--- Other	u	2%	Free
		- Projectors :			
	9007.20.10	--- of film less than 16mm	u	10%	Free
	9007.20.90	--- Others	u	2%	Free
		- Parts and accessories :			
	9007.91.00	-- For cameras	kg	10%	Free
	9007.92.00	-- For projectors	kg	10%	Free
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
	9008.50.00	- Projectors, enlargers and reducers	u	2%	Free
	9008.90.00	- Parts and accessories	kg	2%	Free
[90.09]					

90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.				
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	u	2%	Free	
9010.50.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	2%	Free	
9010.60.00	- Projection screens	u	2%	Free	
9010.90.00	- Parts and accessories	kg	2%	Free	
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.				
9011.10.00	- Stereoscopic microscopes	u	2%	Free	
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	2%	Free	
9011.80.00	- Other microscopes	u	2%	Free	
9011.90.00	- Parts and accessories	kg	2%	Free	
90.12	Microscopes other than optical microscopes; diffraction apparatus.				
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	u	2%	Free	
9012.90.00	- Parts and accessories	kg	2%	Free	
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.				
9013.10.00	- Telescopic sights for fittings to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	5%	Free	
9013.20.00	- Lasers, other than laser diodes	u	5%	Free	
9013.80.00	- Other devices, appliances and instruments	u	5%	Free	
9013.90.00	- Parts and accessories	kg	5%	Free	
90.14	Direction finding compasses; other navigational instruments and appliances.				
9014.10.00	- Direction finding compasses	u	2%	Free	
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	2%	Free	
9014.80.00	- Other instruments and appliances	u	2%	Free	
9014.90.00	- Parts and accessories	kg	2%	Free	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses.				
9015.10.00	- Rangefinders	u	2%	Free	
9015.20.00	- Theodolites and tachymeters (tacheometers)	u	2%	Free	
9015.30.00	- Levels	u	2%	Free	
9015.40.00	- Photogrammetrical surveying instruments and appliances	kg	2%	Free	
9015.80.00	- Other instruments and appliances	u	2%	Free	
9015.90.00	- Parts and accessories	u	2%	Free	
90.16	Balances of a sensitivity of 5 cg or better, with or without weights.	kg	5%	Free	
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.				
9017.10.00	- Drafting tables and machines, whether or not automatic	u	10%	Free	
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments:	u	10%	Free	
9017.30.00	- Micrometers, callipers and gauges	u	10%	Free	
	- Other instruments				
9017.80.10	--- Plotter	u	10%	Free	
9017.80.90	--- Other instruments	u	10%	Free	
9017.90.00	- Parts and accessories	kg	10%	Free	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.				

	- Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters)			
9018.11.00	-- Electro-cardiographs	u	2%	Free
9018.12.00	-- Ultrasonic scanning apparatus	u	2%	Free
9018.13.00	-- Magnetic resonance imaging apparatus	u	2%	Free
9018.14.00	-- Scintigraphic apparatus	u	2%	Free
9018.19.00	-- Other	u	2%	Free
9018.20.00	- Ultra-violet or infra-red ray apparatus	kg	2%	Free
	- Syringes, needles, catheters, cannulae and the like			
	-- Syringes, with or without needles			
9018.31.10	--- Prefilled glass/prefilled plastic syringes with needles, needles shield, plunger and rubber stopper	u	10%	Free
9018.31.20	--- Portable infusion pump (syringe driver)	u	0%	Free
9018.31.90	--- Other syringes	u	10%	Free
9018.32.00	-- Tubular metal needles and needles for sutures	kg	5%	Free
	-- Other			
	--- Infusion set with or without IV fluid bag			
9018.39.11	---- Without IV fluid bag	u	25%	Free
9018.39.19	---- Other	u	5%	Free
9018.39.20	--- Insulin pen/Insulin cartridge	u	0%	Free
9018.39.90	--- Other	kg	5%	Free
	- Other instruments and appliances, used in dental sciences:			
9018.41.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	2%	Free
9018.49.00	-- Other	u	2%	Free
9018.50.00	- Other ophthalmic instruments and appliances	kg	2%	Free
	- Other instruments and appliances:			
9018.90.10	--- Biology boxes; Suction Machine	u	5%	Free
9018.90.20	--- Kidney dialysis machine/Baby incubator	u	0%	Free
9018.90.30	--- Angiographic Catheter wire, Guidy Catheter wire, Sheath, Balloons, Stents,	u	0%	Free
9018.90.90	--- Other	u	5%	Free
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus			
9019.10.10	--- Mechano-therapy appliances	u	2%	Free
9019.10.20	--- Massage apparatus	u	5%	Free
9019.10.90	--- Other	u	2%	Free
	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:			
9019.20.10	--- Oxygen-therapy and artificial respiration apparatus including heart/lung resuscitation units	u	0%	Free
9019.20.90	--- Other	u	2%	Free
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	kg	2%	Free
90.21	Orthopaedic appliances' including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.			
	- Orthopaedic or fracture appliances	kg	5%	Free
	- Artificial teeth and dental fittings:			
9021.21.00	-- Artificial teeth	kg	5%	Free
9021.29.00	-- Other	kg	0%	Free
	- Other artificial parts of the body:			
9021.31.00	-- Artificial joints	kg	0%	Free
9021.39.00	-- Other	kg	0%	Free
9021.40.00	- Hearing aids, excluding parts and accessories	u	0%	Free
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	0%	Free
	- Other			
9021.90.10	--- Heart valve	kg	0%	Free
9021.90.90	--- Other	kg	2%	Free

90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.			
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
9022.12.00	-- Computed tomography apparatus	u	2%	Free
9022.13.00	-- Other, for dental uses	u	2%	Free
9022.14.00	-- Other, for medical, surgical or veterinary uses	u	2%	Free
9022.19.00	-- For other uses	u	2%	Free
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
9022.21.00	-- For medical, surgical, dental or veterinary uses	u	2%	Free
9022.29.00	-- For other uses	u	2%	Free
9022.30.00	- X-ray tubes	u	2%	Free
9022.90.00	- Other, including parts and accessories	kg	2%	Free
90.23	9023.00.00 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	kg	5%	Free
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
9024.10.00	- Machines and appliances for testing metals	u	2%	Free
9024.80.00	- Other machines and appliances	u	2%	Free
9024.90.00	- Parts and accessories	kg	2%	Free
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.			
	- Thermometers and pyrometers, not combined with other instruments:			
9025.11.00	-- Liquid-filled, for direct reading	u	5%	Free
9025.19.00	-- Other	u	5%	Free
9025.80.00	- Other instruments	u	5%	Free
9025.90.00	- Parts and accessories	kg	2%	Free
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.			
9026.10.00	- For measuring or checking the flow or level of liquids	u	2%	Free
9026.20.00	- For measuring or checking pressure	u	2%	Free
9026.80.00	- Other instruments or apparatus	u	2%	Free
9026.90.00	- Parts and accessories	kg	2%	Free
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instrument and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light(including exposure meters); microtomes.			
9027.10.00	- Gas or smoke analysis apparatus	u	2%	Free
9027.20.00	- Chromatographs and electrophoresis instruments	u	2%	Free
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	u	2%	Free
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	u	2%	Free
9027.80.00	- Other instruments and apparatus	u	2%	Free
9027.90.00	- Microtomes; parts and accessories	kg	2%	Free
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10.00	- Gas meters	u	2%	Free
9028.20.00	- Liquid meters	u	2%	Free
	- Electricity meters :			
9028.30.10	--- Kilowatt-hour meter	u	25%	Free

	9028.30.20	--- Pre-payment KWH meter; programmable multifunction KWH meter; programmable multitarriff KWH meter	u	10%	Free
	9028.30.90	--- Other	u	2%	Free
		- Parts and accessories			
	9028.90.10	--- Of kilowatt-hour meter	kg	10%	Free
	9028.90.90	--- Other	kg	2%	Free
90.29		Revolution counters, production counters, taximeters, mileometer, pedometers and the like; speed indicators and tachometers other than those of heading 90.14 or 90.15; stroboscopes.			
		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like :			
	9029.10.10	--- Fare meters for exclusive use in taxicabs or auto rickshaws	u	10%	Free
	9029.10.90	--- Other	u	2%	Free
		- Speed indicators and tachometers; stroboscopes			
	9029.20.10	--- Meter assembly imported by VAT registered motorcycle manufacturing industries	u	5%	Free
	9029.20.90	--- Other	u	10%	Free
	9029.90.00	--- Other	kg	10%	Free
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.			
	9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiation	u	2%	Free
	9030.20.00	- Oscilloscopes and Oscillographs	u	2%	Free
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :			
	9030.31.00	-- Multimeters without a recording device	u	2%	Free
	9030.32.00	-- Multimeters with a recording device	u	2%	Free
	9030.33.00	-- Other, without a recording device	u	2%	Free
	9030.39.00	-- Other, with a recording device	u	2%	Free
	9030.40.00	- Other instruments and apparatus, specially designed for telecommunication (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	2%	Free
		- Other instruments and apparatus :			
	9030.82.00	-- For measuring or checking semiconductor wafers or devices	u	2%	Free
	9030.84.00	-- Other, with a recording device	u	2%	Free
	9030.89.00	-- Other	u	2%	Free
	9030.90.00	- Parts and accessories	kg	2%	Free
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter, profile projectors.			
	9031.10.00	- Machines for balancing mechanical parts :	u	2%	Free
	9031.20.00	- Test benches	u	2%	Free
		- Other optical instruments and appliances :			
	9031.41.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	2%	Free
	9031.49.00	-- Other	u	2%	Free
	9031.80.00	- Other instruments, appliances and machines	u	2%	Free
	9031.90.00	- Parts and accessories	kg	2%	Free
90.32		Automatic regulating or controlling instruments and apparatus.			
	9032.10.00	- Thermostats	u	2%	Free
	9032.20.00	- Manostats	u	2%	Free
		- Other instruments and apparatus :			
	9032.81.00	-- Hydraulic or pneumatic	u	2%	Free
	9032.89.00	-- Other	u	2%	Free
	9032.90.00	- Parts and accessories	kg	2%	Free
90.33	9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	kg	10%	Free