

## Section XVII

### VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

#### Notes.

1. This Section does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84 or other articles of vulcanised rubber other than hard rubber (heading 40.16) ;
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Articles of Chapter 82 (tools);
  - (d) Articles of heading 83.06;
  - (e) Machines or apparatus of headings 84.01 to 84.79 or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83
  - (f) Electrical machinery or equipment (Chapter 85) ;
  - (g) Articles of Chapter 90;
  - (h) Articles of Chapter 91;
  - (i) Arms (Chapter 93);
  - (j) Lamps or lighting fittings of heading 94.05 or
  - (k) Brushes of a kind used as parts of vehicles (heading 96.03)
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section :
  - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87
  - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87
  - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

## Chapter 86

### **Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds**

#### **Notes.**

1. This Chapter does not cover :
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
  - (b) Railway or tramway track construction material of iron or steel of heading 73.02 or
  - (c) Electrical signalling, safety or traffic control equipment of heading 85.30
2. Heading 86.07 applies, *inter alia*, to:
  - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - (b) Frames, underframes, bogies and bissel-bogies;
  - (c) Axle boxes; brake gear;
  - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
  - (a) Assembled track, turntables, platform buffers, loading gauges;
  - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

#### **Explanatory remarks to chapter 86**

1. The ID applicable to parts, components, equipment and wireless sets relating to the units of this chapter whether classified in this chapter or other chapters is 5% of the value, subject to confirmation by the Ministry of Industries and Mines stating that they are not manufactured domestically.
2. Goods covered by this chapter which are not sufficiently manufactured domestically according to the confirmation the Ministry of Industries and Mines are liable to an ad valorem ID of 1%.

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>8601</b>	<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>			
8601 10 00	- Powered from an external source of electricity	4	U	
8601 20 00	- Powered by electric accumulators	4	U	
<b>8602</b>	<b>Other rail locomotives; locomotive tenders.</b>			
8602 10 00	- Diesel-electric locomotives	4	U	
8602 90 00	- Other	4	U	
<b>8603</b>	<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04</b>			
8603 10 00	- Powered from an external source of electricity	15	U	
8603 90 00	- Other	15	U	
<b>8604 00 00</b>	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</b>	4	U	
<b>8605 00 00</b>	<b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</b>	15	U	
<b>8606</b>	<b>Railway or tramway goods vans and wagons, not self-propelled.</b>			
8606 10 00	- Tank wagons and the like	15	U	
8606 20 00	- Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	15	U	
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20	15	U	
	- Other:			
8606 91 00	-- Covered and closed	15	U	
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	15	U	
8606 99 00	-- Other	15		
<b>8607</b>	<b>Parts of railway or tramway locomotives or rolling-stock.</b>			
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:			
8607 11 00	-- Driving bogies and bissel-bogies	4	Kg	
8607 12 00	-- Other bogies and bissel-bogies	4	Kg	
8607 19 00	-- Other, including parts	4	Kg	
	- Brakes and parts thereof:			
8607 21 00	-- Air brakes and parts thereof	4	Kg	
8607 29 00	-- Other	4	Kg	
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	4	Kg	
	- Other:			
8607 91 00	-- Of locomotives	4	Kg	
8607 99 00	-- Other	4	Kg	
<b>8608 00 00</b>	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</b>	4	Kg	

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
8609 00 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	4	Kg	

## **Chapter 87**

### **Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof**

#### **Notes.**

1. This Chapter does not cover railway or tramway rolling -stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.  
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06
4. Heading 87.12 includes all children 's bicycles. Other children 's cycles fall in heading 95.01

#### **Explanatory remarks to chapter 87**

1. Items of subheading 8710 00 00 may be imported by the Ministry of Defence or by its authorization.
2. In accordance with the Council of Ministers' resolution No H 33024T /20087 dated 26 January 2006 (05.04.1384) the Commercial Benefit Tax on dual burning cars and pickups with engines based on gas consumption (O.E.M.) is 65% of the value.
3. In accordance with the Council of Ministers' resolution No H34234T/68353 dated 30 January 2006 (10.11.1384) the ID on components, parts and equipment used for converting conventional fuel burning motor vehicles to C.N.G. burning ones is 4% of the value.
4. The ID on all kinds of ambulances is 70% of the value.

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
<b>8701</b>	<b>Tractors (other than tractors of heading 87.09).</b>			
8701 10 00	- Pedestrian controlled tractors	15	U	
8701 20 00	- Road tractors for semi-trailers	15	U	
8701 30	- Track-laying tractors			
8701 30 10	--- Agricultural tractors of a power exceeding 120 hp	4	U	
8701 30 90	--- Other	15	U	
8701 90	- Other			
8701 90 10	--- Agricultural tractors of a power exceeding 120 hp	4	U	
8701 90 90	--- Other	15	U	
<b>8702</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>			
8702 10 00	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	30	U	
8702 90 00	- Other	30	U	
<b>8703</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>			
8703 10 00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles - Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	90	U	
8703 21 00	-- Of a cylinder capacity not exceeding 1,000 cc	90	U	
8703 22 00	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	90	U	
8703 23 00	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc			
8703 24 00	-- Of a cylinder capacity exceeding 2,400 cc but not exceeding 3000 cc	90	U	
8703 25 00	--- Of a cylinder capacity exceeding 3000 cc - Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	90	U	
8703 31 00	-- Of a cylinder capacity not exceeding 1,500 cc	90	U	
8703 32 00	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	90		
8703 33 00	-- Of a cylinder capacity exceeding 2500 cc	90		
8703 90 00	- Other	90		
<b>8704</b>	<b>Motor vehicles for the transport of goods.</b>			
8704 10	- Dumpers designed for off-highway use			
8704 10 10	--- g.v.w. (motor vehicle weight + cargo weight) not exceeding 30 tons	30	U	
8704 10 90	--- Other - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	4	U	
8704 21 00	-- g.v.w. (motor vehicle weight + cargo weight) not exceeding 5 tons	90	U	
8704 22 00	-- g.v.w. (motor vehicle weight + cargo weight) exceeding 5 tons but not exceeding 20 tons	30	U	
8704 23 00	-- g.v.w. (motor vehicle weight + cargo weight) exceeding 20 tons - Other, with spark-ignition internal combustion piston engine:	30	U	
8704 31 00	-- g.v.w. not exceeding 5 tonnes	90		
8704 32 00	-- g.v.w. exceeding 5 tonnes	30	U	
8704 90 00	- Other	30	U	
<b>8705</b>	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example,</b>			

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	<b>breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>			
8705 10	- Crane lorries			
8705 10 10	--- Having two separate cabins (steering cabin and crane cabin) principally designed to fit each other	15	U	
8705 10 90	--- Other	20	U	
8705 20 00	- Mobile drilling derricks	20	U	
8705 30 00	- Fire fighting vehicles	20	U	
8705 40 00	- Concrete-mixer lorries	20	U	
8705 90	- Other		U	
8705 90 10	--- Lorries mounted with X-RAY equipment for the inspection of goods	20		
8705 90 90	--- Other	20		
<b>8706 00 00</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05</b>			
8706 00 10	--- Chassis fitted with engine for motor cars, workcars and pick-ups	65	U	
8706 00 20	--- Chassis fitted with engine for buses	20	U	
8706 00 30	--- Chassis fitted with engine for minibuses	20	U	
8706 00 40	--- Chassis fitted with engine for trucks and vans	20	U	
8706 00 50	--- Chassis fitted with engine for road tractors	20	U	
8706 00 90	--- Other	20	U	
<b>8707</b>	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>			
8707 10	- For the vehicles of heading 87.03			
8707 10 10	--- Body for motor cars and workcars	25	U	
8707 10 90	--- Other	25	U	
8707 90	- Other			
8707 90 10	--- Body for pick-ups	25	U	
8707 90 20	--- Body for buses and minibuses	15	U	
8707 90 30	--- Body for trucks, vans and road tractors	15	U	
8707 90 90	--- Other	15	U	
<b>8708</b>	<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05</b>			
8708 10	- Bumpers and parts thereof			
8708 10 10	--- For motor cars, workcars and pick-ups	25	Kg	
8708 10 90	--- Other	15	Kg	
	- Other parts and accessories of bodies (including cabs):			
8708 21 00	-- Safety seat belts	25	Kg	
8708 29	-- Other			
8708 29 10	--- For motor cars, workcars and pick-ups	25	Kg	
8708 29 90	--- Other	15	Kg	
	- Brakes and servo-brakes and parts thereof:			
8708 31	-- Mounted brake linings			
8708 31 10	--- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 31 90	--- Other	25	Kg	
8708 39	-- Other			
8708 39 10	--- For motor cars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 39 90	--- Other	4	Kg	

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
8708 40	- Gear boxes			
8708 40 10	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 40 90	---- Other	15	Kg	
8708 50	- Drive-axles with differential, whether or not provided with other transmission components			
8708 50 10	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 50 90	---- Other	15	Kg	
8708 60	- Non-driving axles and parts thereof			
	---- Non-driving axles			
8708 60 11	----- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 60 19	----- Other	15	Kg	
	----- Parts and components			
8708 60 21	----- For motor cars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 60 29	----- Other	4	Kg	
8708 70	- Road wheels and parts and accessories thereof			
	---- Road wheels			
8708 70 11	----- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 70 19	----- Other	15	Kg	
	----- Parts, component and accessories			
8708 70 21	----- For motor cars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 70 29	----- Other	4	Kg	
8708 80	- Suspension shock-absorbers			
8708 80 10	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 80 90	---- Other	15	Kg	
	- Other parts and accessories:			
8708 91	-- Radiators			
8708 91 10	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 91 90	---- Other	15	Kg	
8708 92	-- Silencers and exhaust pipes			
8708 92 10	---- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 92 90	---- Other	15	Kg	
8708 93	- Clutches and parts thereof			
	---- Clutches			
8708 93 11	----- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 93 19	----- Other	15	Kg	
	----- Parts and components			
8708 93 21	----- For motor cars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 93 29	----- Other	4	Kg	
8708 94	-- Steering wheels, steering columns and steering boxes			
8708 94 11	----- For motor cars, workcars, pick-ups and agricultural tractors	25	Kg	
8708 94 19	----- Other	15	Kg	
	----- Other			
8708 94 21	----- For motorcars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 94 29	----- Other	4	Kg	
8708 99	-- Other			
	---- Gearbox parts			
8708 99 11	----- For motor cars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 99 19	----- Other	4	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
8708 99 21	--- Parts and components for drive-axles ----For motor cars, workcars, pick-ups, and agricultural tractors	15	Kg	
8708 99 29	---- Other --- Parts for suspension shock-absorbers	4	Kg	
8708 99 31	---- For motor cars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 99 39	---- Other --- Other	4	Kg	
8708 99 41	----For motorcars, workcars, pick-ups and agricultural tractors	15	Kg	
8708 99 49	---- Other	4	Kg	
<b>8709</b>	<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b>			
	- Vehicles:			
8709 11	-- Electrical	20	U	
8709 19	-- Other	20	U	
8709 90	- Parts	10	Kg	
<b>8710 00 00</b>	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	4	U	<b>*</b>
<b>8711</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>			
8711 10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc			
8711 10 10	--- Of two-stroke type	65	U	
8711 10 90	--- Other	65	U	
8711 20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc			
8711 20 10	--- Of two-stroke type	65	U	
8711 20 90	--- Other	65	U	
8711 30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc			
8711 30 10	--- Of two-stroke type	65	U	
8711 30 90	--- Other	65	U	
8711 40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc			
8711 40 10	--- Of tow-stroke type	65	U	
8711 40 90	--- Other	65	U	
8711 50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc			
8711 50 10	--- Of two-stroke type	65	U	
8711 50 90	--- Other	65	U	
8711 90 00	- Other	65	U	
<b>8712 00 00</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>	65	U	
<b>8713</b>	<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>			

\* Please see the explanatory remarks to this chapter.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
8713 10	- Not mechanically propelled			
8713 10 10	---- Wheel-chairs without any special features such as recliner stand-up position (having a jack), single-drive, designed to be operated with one hand	45	U	
8713 10 90	---- Other	45	U	
8713 90 00	- Other	20	U	
<b>8714</b>	<b>Parts and accessories of vehicles of headings 87.11 to 87.13</b>			
	- Of motorcycles (including mopeds):			
8714 11 00	-- Saddles	40	Kg	
8714 19	-- Other			
8714 19 10	---- Frames, exhaust, parcel rack, foot rest and side cover	65	Kg	
8714 19 20	---- Forks, holder fork whether or not combined with springs	65	Kg	
8714 19 30	---- Shock absorbers	30	Kg	
8714 19 40	---- wheel, rim and spoke (nipple)	40	Kg	
8714 19 50	---- Hub and chainwheel (rear or front)	30	Kg	
8714 19 60	---- Handle switches (right and left)	30	Kg	
8714 19 70	---- Brakes and parts thereof	30	Kg	
8714 19 80	---- Fuel tank	45	Kg	
8714 19 90	---- Other	40	Kg	
8714 20 00	- Of carriages for disabled persons	20	Kg	
	- Other:			
8714 91	-- Frames and forks, and parts thereof			
8714 91 10	---- Bicycle frames and forks	65	Kg	
8714 91 20	---- B.B. parts and head parts for bicycle	10	Kg	
8714 91 90	---- Other	40	Kg	
8714 92 00	-- Wheel rims and spokes	40	Kg	
8714 93 00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	10	Kg	
8714 94 00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	10	Kg	
8714 95 00	-- Saddles	45	Kg	
8714 96	-- Pedals and crank-gear, and parts thereof			
8714 96 10	---- Pedals and crank-gears for bicycle	40	Kg	
8714 96 20	---- Chainwheel and crank for bicycle	10	Kg	
8714 96 90	---- Other	40	Kg	
8714 99	-- Other			
8714 99 10	---- Gear system	10	Kg	
8714 99 90	---- Other	10	Kg	
<b>8715 00 00</b>	<b>Baby carriages and parts thereof.</b>	45	Kg	
<b>8716</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>			
8716 10 00	- Trailers and semi-trailers of the caravan type, for housing or camping	40	U	
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	40	U	
	- Other trailers and semi-trailers for the transport of goods:			
8716 31 00	-- Tanker trailers and tanker semi-trailers	40	U	
8716 39	-- Other			
8716 39 10	---- Refrigerated trailers	4	U	
8716 39 20	---- Bogey	4		
8716 39 90	---- Other	40	U	
8716 40 00	- Other trailers and semi-trailers	40	U	
8716 80 00	- Other vehicles	40	U	
8716 90 00	- Parts	10	U	

## **Chapter 88**

### **Aircraft, spacecraft, and parts thereof**

#### **Subheading Note.**

1. For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

#### **Explanatory remarks to chapter 88**

1. The exportation of military and police items covered by this chapter is subject to the approval of the Ministry of Commerce after having secured the consent of the Ministry of Defence and Armed Forces Logistics.
2. The entry of military and police items covered by this chapter is subject also to the approval of the Ministry of Defence and Armed Forces Logistics.

**Section XVII – Chapter 88**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>8801</b>	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>			
8801 10 00	- Gliders and hang gliders	25	U	
8801 90 00	- Other	25	U	
<b>8802</b>	<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>			
	- Helicopters:			
8802 11 00	-- Of an unladen weight not exceeding 2,000 kg	25	U	
8802 12 00	-- Of an unladen weight exceeding 2,000 kg	4	U	
8802 20 00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	25	U	
8802 30 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	4	U	
8802 40 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	4	U	
8802 60 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	4	U	
<b>8803</b>	<b>Parts of goods of heading 88.01 or 88.02</b>			
8803 10 00	- Propellers and rotors and parts thereof	4	Kg	
8803 20 00	- Under-carriages and parts thereof	4	Kg	
8803 30 00	- Other parts of aeroplanes or helicopters	4	Kg	
8803 90 00	- Other	4	Kg	
<b>8804 00 00</b>	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>	4	Kg	
<b>8805</b>	<b>Aircraft launching gear; deck arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>			
8805 10 00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	4	Kg	
	- Ground flying trainers and parts thereof:			
8805 21 00	-- Air combat simulators and parts thereof	4	Kg	
8805 29 00	-- Other	4	Kg	

## **Chapter 89**

### **Ships, boats and floating structures**

**Note.**

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

**Explanatory remarks to chapter 89**

The entry of warships is subject to the approval of the Ministry of Defence and Armed Forces Logistics.

**Section XVII – Chapter 89**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>8901</b>	<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>			
8901 10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds			
8901 10 10	--- General excursion boats	10	U	
8901 10 90	--- Other	4	U	
8901 20 00	- Tankers	4	U	
8901 30 00	- Refrigerated vessels, other than those of subheading 8901.20	4	U	
8901 90 00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	4	U	
<b>8902 00 00</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>	4	U	
<b>8903</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>			
8903 10 00	- Inflatable - Other:	30	U	
8903 91 00	-- Sailboats, with or without auxiliary motor	30	U	
8903 92	-- Motorboats, other than outboard motorboats			
8903 92 10	--- Yachts for pleasure and sport (JET-SKI)	30	U	
8903 92 90	--- Other	30	U	
8903 99 00	-- Other	30	U	
<b>8904 00 00</b>	<b>Tugs and pusher craft.</b>	10	U	
<b>8905</b>	<b>Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.</b>			
8905 10 00	- Dredgers	10	U	
8905 20 00	- Floating or submersible drilling or production platforms	10	U	
8905 90 00	- Other	10	U	
<b>8906</b>	<b>Other vessels, including warships and lifeboats other than rowing boats.</b>			
8906 10 00	- Warships	10	U	
8906 90 00	- Other	10	U	
<b>8907</b>	<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>			
8907 10 00	- Inflatable rafts	4	U	
8907 90 00	- Other	4	U	
<b>8908 00 00</b>	<b>Vessels and other floating structures for breaking up.</b>	4	U	

## **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 40.10), of leather or of composition leather (heading 42.04) 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 heading 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
- (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 or 85.20); sound-heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); 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;

## Section XVIII – Chapter 90

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- (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 heading 84.85, 85.48 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 heading 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 Note 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 of 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 and 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.

### Explanatory remarks to chapter 90

The entry of appliances and instruments under tariffs 90.18, 90.19 and 90.21 and also of apparatus for medical uses under tariff 90.22 is subject to the approval of the Ministry of Health, Treatment and Medical Education.

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>9001</b>	<b>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.</b>			
9001 10	- Optical fibres, optical fibre bundles and cables			
9001 10 10	--- Prepared optical fiber cables made up of non-individually sheathed fibers fitted with connectors	10	Kg	
9001 10 90	--- Other	4	Kg	
9001 20 00	- Sheets and plates of polarising material	10	Kg	
9001 30 00	- Contact lenses	10	U	
9001 40	- Spectacle lenses of glass			
9001 40 10	--- Single focus	20	U	
9001 40 90	--- Other	20	U	
9001 50	- Spectacle lenses of other materials			
9001 50 10	--- Single focus	15	U	
9001 50 20	--- Unworked and semi-worked made of plastic	4		
9001 50 90	--- Other	15	U	
9001 90 00	- Other	20	U	
<b>9002</b>	<b>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.</b>			
	- Objective lenses:			
9002 11 00	-- For cameras, projectors or photographic enlargers or reducers	4	Kg	
9002 19 00	-- Other	4	Kg	
9002 20 00	- Filters	4	Kg	
9002 90 00	- Other	4	Kg	
<b>9003</b>	<b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>			
	- Frames and mountings:			
9003 11	-- Of plastics			
9003 11 10	--- Semi-finished frames and mountings (BLANK)	10	U	
9003 11 90	--- Other	25	U	
9003 19	-- Of other materials			
9003 19 10	--- Semi-finished frames and mountings (BLANK)	10	U	
9003 19 90	--- Other	25	U	
9003 90 00	- Parts	4	Kg	
<b>9004</b>	<b>Spectacles, goggles and the like, corrective, protective or other.</b>			
9004 10 00	- Sunglasses	35	U	
9004 90 00	- Other	35	U	
<b>9005</b>	<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>			
9005 10 00	- Binoculars	20	U	
9005 80	- Other instruments			
9005 80 10	--- Monoculars with prism	25	U	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9005 80 90	--- Other	4	U	
9005 90 00	- Parts and accessories (including mountings)	4	Kg	
<b>9006</b>	<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39</b>			
9006 10 00	- Cameras of a kind used for preparing printing plates or cylinders	10	U	
9006 20 00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10	U	
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	10	U	
9006 40 00	- Instant print cameras	10	U	
	- Other cameras:			
9006 51 00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	10	U	
9006 52 00	-- Other, for roll film of a width less than 35 mm	10	U	
9006 53 00	-- Other, for roll film of a width of 35 mm	10	U	
9006 59 00	-- Other	10	U	
	- Photographic flashlight apparatus and flashbulbs:			
9006 61 00	-- Discharge lamp ("electronic") flashlight apparatus	10	U	
9006 62 00	-- Flashbulbs, flashcubes and the like	10	U	
9006 69 00	-- Other	10	U	
	- Parts and accessories:			
9006 91 00	-- For cameras	4	Kg	
9006 99 00	-- Other	4	Kg	
<b>9007</b>	<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>			
	- Cameras:			
9007 11 00	-- For film of less than 16 mm width or for double-8 mm film	4	U	
9007 19 00	-- Other	4	U	
9007 20 00	- Projectors	4	U	
	- Parts and accessories:			
9007 91 00	-- For cameras	4	Kg	
9007 92 00	-- For projectors	4	Kg	
<b>9008</b>	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>			
9008 10 00	- Slide projectors	4	U	
9008 20 00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	4	U	
9008 30 00	- Other image projectors	4	U	
9008 40 00	- Photographic (other than cinematographic) enlargers and reducers	4	U	
9008 90 00	- Parts and accessories	4	U	
<b>9009</b>	<b>Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.</b>			
	- Electrostatic photocopying apparatus:			
9009 11 00	-- Operating by reproducing the original image directly onto the copy (direct process)	10	U	
9009 12 00	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	10	U	

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9009 21 00	- Other photocopying apparatus: -- Incorporating an optical system	10	U	
9009 22 00	-- Of the contact type	10	U	
9009 30 00	- Thermo-copying apparatus - Parts and accessories:	10	U	
9009 91 00	-- Automatic document feeders	4	U	
9009 92 00	-- Paper feeders	4	U	
9009 93 00	-- Sorters	4	U	
9009 99 00	-- Other	4	Kg	
<b>9010</b>	<b>Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>			
9010 10	- 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			
9010 10 10	--- Apparatus for developing radiographic film used for medical puposes	20	U	
9010 10 90	--- Other	20	U	
	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:			
9010 41 00	-- Direct write-on-wafer apparatus	20	U	
9010 42 00	-- Step and repeat aligners	20	U	
9010 49 00	-- Other	20	U	
9010 50 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	20	U	
9010 60 00	- Projection screens	4	U	
9010 90 00	- Parts and accessories	4	Kg	
<b>9011</b>	<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</b>			
9011 10 00	- Stereoscopic microscopes	4	U	
9011 20 00	- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	4	U	
9011 80 00	- Other microscopes	4	U	
9011 90 00	- Parts and accessories	4	Kg	
<b>9012</b>	<b>Microscopes other than optical microscopes; diffraction apparatus.</b>			
9012 10 00	- Microscopes other than optical microscopes; diffraction apparatus	4	U	
9012 90 00	- Parts and accessories	4	Kg	
<b>9013</b>	<b>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.</b>			
9013 10 00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	15	U	
9013 20 00	- Lasers, other than laser diodes	15	U	
9013 80	- Other devices, appliances and instruments		U	
9013 80 10	--- Liquid crystal screens (L.C.D. modules without power and mainboard) and plasma screens	4		

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
9013 80 90	--- Other	20	U	
9013 90 00	- Parts and accessories	10	Kg	
<b>9014</b>	<b>Direction finding compasses; other navigational instruments and appliances.</b>			
9014 10 00	- Direction finding compasses	4	U	
9014 20 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	4	U	
9014 80 00	- Other instruments and appliances	4	U	
9014 90 00	- Parts and accessories	4	Kg	
<b>9015</b>	<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>			
9015 10 00	- Rangefinders	4	U	
9015 20 00	- Theodolites and tachymeters (tacheometers)	4	U	
9015 30 00	- Levels	4	U	
9015 40 00	- Photogrammetrical surveying instruments and appliances	20	U	
9015 80 00	- Other instruments and appliances	20	U	
9015 90 00	- Parts and accessories	4	Kg	
<b>9016 00 00</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>			
9016 00 10	--- Balances of sensitivity of 5cg or better with or without weights	20	Kg	
9016 00 90	--- Other	4	Kg	
<b>9017</b>	<b>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.</b>			
9017 10 00	- Drafting tables and machines, whether or not automatic	20	U	
9017 20 00	- Other drawing, marking-out or mathematical calculating instruments	20	U	
9017 30 00	- Micrometers, callipers and gauges	10	U	
9017 80 00	- Other instruments	20	U	
9017 90 00	- Parts and accessories	10	Kg	
<b>9018</b>	<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>			
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):			
9018 11 00	-- Electro-cardiographs	20	U	
9018 12 00	-- Ultrasonic scanning apparatus	4	U	
9018 13 00	-- Magnetic resonance imaging apparatus	4	U	
9018 14 00	-- Scintigraphic apparatus	4	U	
9018 19	-- Other			
9018 19 10	--- Vital signal monitors	25	U	
9018 19 20	--- Pulseoxymeter for measuring the oxygen content and the pulse rate	25	U	
9018 19 90	--- Other	4	U	
9018 20 00	- Ultra-violet or infra-red ray apparatus	4	Kg	

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	- Syringes, needles, catheters, cannulae and the like:			
9018 31	-- Syringes, with or without needles			
9018 31 10	---- 1 cc insuline syringes	4	U	
9018 31 20	---- Syringes of sizes 2, 2.5, 3, 5, 10 20 50 and 60 cc	35	U	
9018 31 90	---- Other	4	U	
9018 32	-- Tubular metal needles and needles for sutures			
9018 32 10	---- Syringe needles and dental injection needles	30	Kg	
9018 32 20	---- Sharpened metal tube (without plastic part) prepared for manufacturing needles	20	Kg	
9018 32 30	---- Single needle for suturing with surgical strand of a size 0 to 5.0 of a kind got gout plean, got gout cromatic, nylon, silk, polypropylene, (P.V.D.F.) mono filament teflon and (P.G.A.) polyglycoliod	30	Kg	
9018 32 90	---- Other	4	Kg	
9018 39	-- Other			
9018 39 10	---- Two-way foley catheter	25	U	
9018 39 15	---- Nelaton catheter	25	U	
9018 39 20	---- Scalpvien	25	U	
9018 39 25	---- Stomach catheter	25	U	
9018 39 30	---- Infusion set & blood set	25	U	
9018 39 35	---- Infusion set with buret	25	U	
9018 39 40	---- IV cunnula	10	U	
9018 39 45	---- Safety push botton needle lancet	4		
9018 39 46	---- Safety push botton blade lancet	4		
9018 39 47	---- Ordinary lancet	25	U	
9018 39 50	---- Special applicator for injection of vaginal tablets and crème (tracheal tube)	4	U	
9018 39 55	---- Tracar	25	U	
9018 39 60	---- blood sampling tubes (microtainer & vacotainer tubes) of plastic or glass kinds with blood clotting gel	4	U	
9018 39 65	---- Automatic syringe injector mountable on patient'sl umbar	25	U	
9018 39 90	---- Other	4	U	
	- 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	30	Kg	
9018 49	-- Other			
9018 49 10	---- Dental composite curing light unit	25	U	
9018 49 20	---- Electric dental scaler (cavitron)	25	U	
9018 49 30	---- Dental diamond mill (diamond)	10	U	
9018 49 90	---- Other	4	U	
9018 50	- Other ophthalmic instruments and appliances			
9018 50 10	---- Vitrectomy apparatus, fico and fico vitrectomy and related evacuation cassettes	10	Kg	
9018 50 20	---- Silicon tyre	10	Kg	
9018 50 90	---- Other	4	Kg	
9018 90	- Other instruments and appliances			
9018 90 10	---- High frequency electro-surgical unit (electrocutter)	30	U	
9018 90 20	---- Tourniquet units for blood vessel obstruction	10	U	
9018 90 30	---- Instrument for measuring blood pressure (sphygmomanometer) of a non-digital type, with or without stethoscope	20	U	
9018 90 40	---- Infant incubator	10	U	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9018 90 50	--- Extracorporeal kidney stone-breaking machine	25	U	
9018 90 90	--- Other	4	U	
<b>9019</b>	<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>			
9019 10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus			
9019 10 10	--- Air mattress	20	Kg	
9019 10 20	--- Hydrotherapy (Jacuzzi)	25	Kg	
9019 10 90	--- Other	10	Kg	
9019 20 00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	4	Kg	
<b>9020 00 00</b>	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>	4	Kg	
<b>9021</b>	<b>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.</b>			
9021 10	- Orthopaedic or fracture appliances		Kg	
9021 10 10	--- Orthopaedic interlocking bar, plate and bolt	4		
9021 10 90	- Other	15		
	- Artificial teeth and dental fittings:			
9021 21 00	-- Artificial teeth	20	Kg	
9021 29 00	-- Other	4	Kg	
	- Other artificial parts of the body:			
9021 31 00	-- Artificial joints	4	Kg	
9021 39	-- Other			
9021 39 10	--- Intra-ocular lens of P.M.M.A. material (polymethylmetacrilat)	10	Kg	
9021 39 90	--- Other	4	Kg	
9021 40	- Hearing aids, excluding parts and accessories			
9021 40 10	--- Group hearing-aid apparatus of a kind used for teaching the deaf and dumb subject to prior consent of the Ministry of Education	10	Kg	
9021 40 90	--- Other	20	Kg	
9021 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	4	Kg	
9021 90 00	- Other	4	Kg	
<b>9022</b>	<b>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.</b>			
	- 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	4	U	
9022 13	-- Other, for dental uses			
9022 13 10	--- Dental X-Ray propical apparatus	20	U	

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9022 13 90	--- Other	4	U	
9022 14	-- Other, for medical, surgical or veterinary uses			
9022 14 10	--- Mamography apparatus	10	U	
9022 14 20	--- Mobile radiology apparatus (excluding heading No 8705)	20	U	
9022 14 90	--- Other	4	U	
9022 19	-- For other uses		U	
9022 19 10	--- Mobile X-Ray units used for the inspection of goods (including units under heading No 8705)	4		
9022 19 20	--- Other X-Ray equipment for inspection of goods	4		
9022 19 90	--- Other	30		
	- 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	4	U	
9022 29 00	-- For other uses	4	U	
9022 30 00	- X-ray tubes	4	U	
9022 90 00	- Other, including parts and accessories	4	Kg	
<b>9023 00 00</b>	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>	10	Kg	
<b>9024</b>	<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</b>			
9024 10 00	- Machines and appliances for testing metals	20	Kg	
9024 80 00	- Other machines and appliances	10	Kg	
9024 90 00	- Parts and accessories	4	U	
<b>9025</b>	<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>			
	- Thermometers and pyrometers, not combined with other instruments:			
9025 11	-- Liquid-filled, for direct reading			
9025 11 10	--- Medical thermometer	4	U	
9025 11 90	--- Other thermometers	20	U	
9025 19	-- Other			
9025 19 10	--- Medical thermometers	4	U	
9025 19 20	--- Thermocoupled thermometers	20	U	
9025 19 90	--- Other	20	U	
9025 80	- Other instruments			
9025 80 10	--- Digital humidity meters	20	U	
9025 80 90	--- Other	4	U	
9025 90 00	- Parts and accessories	4	U	
<b>9026</b>	<b>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</b>			
9026 10	- For measuring or checking the flow or level of liquids			
9026 10 10	--- Flow meters	20	U	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9026 10 20	--- Ultrasonic liquid level meters	20	U	
9026 10 30	--- Liquid altimeters used in storage tanks	20	U	
9026 10 90	--- Other	4	U	
9026 20 00	- For measuring or checking pressure	20	U	
9026 80	- Other instruments or apparatus			
9026 80 10	--- Wall flowmeter combined with oxygen humidifier for medical uses	10	U	
9026 80 90	--- Other	4	U	
9026 90 00	- Parts and accessories	4	Kg	
<b>9027</b>	<b>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments 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.</b>			
9027 10 00	- Gas or smoke analysis apparatus	4	U	
9027 20 00	- Chromatographs and electrophoresis instruments	4	U	
9027 30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)			
9027 30 10	--- Spectrophotometer	20	U	
9027 30 20	--- Spectrometer	4	U	
9027 30 90	--- Spectrographs	4	U	
9027 40 00	- Exposure meters	4	U	
9027 50 00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	25	U	
9027 80	- Other instruments and apparatus			
9027 80 10	--- PH measuring apparatus (PH meter)	25	U	
9027 80 20	--- Hematology cell counters	25	U	
9027 80 30	--- Tissue processor	25	U	
9027 80 40	--- Parafin dispenser	25	U	
9027 80 50	--- Blood glucose measuring unit (glucometer) and the related strip	4	U	
9027 80 90	-- Other	25	U	
9027 90	- Microtomes; parts and accessories			
9027 90 10	--- Microtomes	25	Kg	
9027 90 20	--- Cutting blades for microtomes	4	Kg	
9027 90 30	--- Other parts and accessories for microtomes	20	U	
9027 90 90	--- Other	20	Kg	
<b>9028</b>	<b>Gas, liquid or electricity supply or production meters, including calibrating metes therefor.</b>			
9028 10 00	- Gas meters	35	U	
9028 20 00	- Liquid meters	50	U	
9028 30	- Electricity meters			
	--- Single phase			
9028 30 11	---- Electromechanical	55	u	
9028 30 19	---- Other	55	U	
	--- Other			
9028 30 21	----Electromechanical	45	U	
9028 30 29	---- Other	55	U	
9028 90	- Parts and accessories			

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9028 90 10	--- For gas meters	15	U	
9028 90 20	--- For liquid meters	15	U	
9028 90 30	--- For electromechanical type of electricity meters	25	U	
9028 90 40	--- For electrical type of electricity meters	25	Kg	
9028 90 90	--- Other	15	Kg	
<b>9029</b>	<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.</b>			
9029 10 00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	25	U	
9029 20	- Speed indicators and tachometers; stroboscopes			
9029 20 10	---- Tachograph	10	U	
	---- Vehicle and motorcycle indicator panels with measurement instruments including speedometer, mileometers, engine revolution counter and checking gauge (such as heat, water, fuel, etc.)			
9029 20 21	----- For motorcycles	40	U	
9029 20 22	----- For motorcars, workcars and pick-ups	25	U	
9029 20 23	----- For trucks and buses	15	U	
9029 20 29	----- Other	25	U	
9029 20 90	--- Other	25	U	
9029 90 00	- Parts and accessories	10	Kg	
<b>9030</b>	<b>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.</b>			
9030 10 00	- Instruments and apparatus for measuring or detecting ionising radiations	4	U	
9030 20 00	- Cathode-ray oscilloscopes and cathode-ray oscillographs	4	U	
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:			
9030 31 00	-- Multimeters	10	U	
9030 39 00	-- Other	10	U	
9030 40 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	4	U	
	- Other instruments and apparatus:			
9030 82 00	-- For measuring or checking semiconductor wafers or devices	4	U	
9030 83 00	-- Other, with a recording device	4	U	
9030 89 00	-- Other	4	U	
9030 90 00	- Parts and accessories	4	Kg	
<b>9031</b>	<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>			
9031 10 00	- Machines for balancing mechanical parts	4	U	
9031 20 00	- Test benches	4	U	
9031 30 00	- Profile projectors	4	U	
	- Other optical instruments and appliances:			
9031 41 00	-- For inspecting semiconductor wafers or devices or for inspecting	4	U	

**Section XVIII – Chapter 90**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
9031 49 00	photomasks or reticles used in manufacturing semiconductor devices -- Other	4	U	
9031 80	- Other instruments, appliances and machines			
9031 80 10	---- Mason's level	20	U	
9031 80 20	---- Injectory engines air inlet temperature sensors	10	U	
9031 80 30	---- Load cells (weight measuring cellule)	10	U	
9031 80 40	---- Other sensors	20	U	
9031 80 90	---- Other	4	U	
9031 90 00	- Parts and accessories	4	Kg	
<b>9032</b>	<b>Automatic regulating or controlling instruments and apparatus.</b>			
9032 10 00	- Thermostats	30	U	
9032 20 00	- Manostats	4	U	
	- Other instruments and apparatus:			
9032 81 00	-- Hydraulic or pneumatic	4	U	
9032 89 00	---- Other	30		
9032 90 00	-- Parts and accessories	10	Kg	
<b>9033 00</b>	<b>Parts and accessories (not specified or included else where in this chapter) for machines, appliances, instruments or apparatus of chapter 90</b>			
9033 00 10	---- disposable thermocouple used on thermometers	20	Kg	
9033 00 20	---- Other thermocouples	20		
9033 00 90	---- Other	4	Kg	

## **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 12mm in thickness and 50mm 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.

**Section XVII – Chapter 91**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>9101</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>			
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9101 11 00	-- With mechanical display only	4	U	
9101 12 00	-- With opto-electronic display only	4	U	
9101 19 00	-- Other	4	U	
	- Other wrist-watches, whether or not incorporating a stop-watch facility:			
9101 21 00	-- With automatic winding	4	U	
9101 29 00	-- Other	4	U	
	- Other:			
9101 91 00	-- Electrically operated	4	U	
9101 99 00	-- Other	4	U	
<b>9102</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>			
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9102 11 00	-- With mechanical display only	4	U	
9102 12 00	-- With opto-electronic display only	4	U	
9102 19 00	-- Other	4	U	
	- Other wrist-watches, whether or not incorporating a stop-watch facility:			
9102 21 00	-- With automatic winding	4	U	
9102 29 00	-- Other	4	U	
	- Other:			
9102 91 00	-- Electrically operated	4	U	
9102 99 00	- Other	4	U	
<b>9103</b>	<b>Clocks with watch movements, excluding clocks of heading 91.04</b>			
9103 10 00	- Electrically operated	30	U	
9103 90 00	- Other	30	U	
<b>9104 00 00</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>	10	U	
<b>9105</b>	<b>Other clocks.</b>			
	- Alarm clocks:			
9105 11 00	-- Electrically operated	30	U	
9105 19 00	-- Other	30	U	
	- Wall clocks:			
9105 21 00	- Electrically operated	30	U	
9105 29 00	-- Other	30	U	
	- Other:			
9105 91 00	-- Electrically operated	30	U	
9105 99 00	-- Other	30	U	
<b>9106</b>	<b>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).</b>			
9106 10 00	- Time registers; time-recorders	45	U	

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9106 20 00	- Parking meters	45	U	
9106 90	- Other		U	
9106 90 10	-- Alarmed operating time meters	25		
9106 90 90	--- Other	45		
<b>9107 00</b>	<b>Time switches with clock or watch movement or with synchronous motor.</b>	10	U	
<b>9108</b>	<b>Watch movements, complete and assembled.</b>			
	- Electrically operated:			
9108 11 00	- With mechanical display only or with a device to which a mechanical display can be incorporated	4	U	
9108 12 00	-- With opto-electronic display only	4	U	
9108 19 00	-- Other	4	U	
9108 20 00	- With automatic winding	4	U	
9108 90 00	- Other	4	U	
<b>9109</b>	<b>Clock movements, complete and assembled.</b>			
	- Electrically operated:			
9109 11 00	-- Of alarm clocks	4	U	
9109 19 00	-- Other	4	U	
9109 90 00	- Other	4	U	
<b>9110</b>	<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>			
	- Of watches:			
9110 11 00	-- Complete movements, unassembled or partly assembled (movement sets)	4	U	
9110 12 00	-- Incomplete movements, assembled	4	Kg	
9110 19 00	-- Rough movements	4	Kg	
9110 90 00	- Other	4	Kg	
<b>9111</b>	<b>Watch cases and parts thereof.</b>			
9111 10 00	- Cases of precious metal or of metal clad with precious metal	4	U	
9111 20 00	- Cases of base metal, whether or not gold- or silver-plated	4	U	
9111 80 00	- Other cases	4	U	
9111 90 00	- Parts	4	U	
<b>9112</b>	<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>			
9112 20 00	- Cases	30	U	
9112 90 00	- Parts	30	Kg	
<b>9113 00</b>	<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>			
9113 10 00	- Of precious metal or of metal clad with precious metal	10	Kg	
9113 20 00	- Of base metal, whether or not gold- or silver-plated	10	Kg	
9113 90 00	- Other	25	Kg	
<b>9114</b>	<b>Other clock or watch parts.</b>			
9114 10 00	- Springs, including hair-springs	4	Kg	
9114 20 00	- Jewels	4	Kg	
9114 30 00	- Dials	4	Kg	
9114 40 00	- Plates and bridges	4	Kg	
9114 90 00	- Other	4	Kg	

## 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.

**Export – Import Regulation Act**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
<b>9201</b>	<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>			
9201 10 00	- Upright pianos	100	U	
9201 20 00	- Grand pianos	100	U	
9201 90 00	- Other	100	U	
<b>9202</b>	<b>Other string musical instruments (for example, guitars, violins, harps).</b>			
9202 10 00	- Played with a bow	100	U	
9202 90 00	- Other	100	U	
<b>9203 00 00</b>	<b>Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.</b>	100	U	
<b>9204</b>	<b>Accordions and similar instruments; mouth organs.</b>			
9204 10 00	- Accordions and similar instruments	100	U	
9204 20 00	- Mouth organs	100	U	
<b>9205</b>	<b>Other wind musical instruments (for example, clarinets, trumpets, bagpipes).</b>			
9205 10 00	- Brass-wind instruments	100	U	
9205 90 00	- Other	100	U	
<b>9206 00</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>	100	U	
<b>9207</b>	<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>			
9207 10 00	- Keyboard instruments, other than accordions	100	U	
9207 90 00	- Other	100	U	
<b>9208</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>			
9208 10 00	- Musical boxes	100	U	
9208 90 00	- Other	100	U	
<b>9209</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>			
9209 10 00	- Metronomes, tuning forks and pitch pipes	4	Kg	
9209 20 00	- Mechanisms for musical boxes	30	Kg	
9209 30 00	- Musical instrument strings	30	Kg	
	- Other:			
9209 91 00	-- Parts and accessories for pianos	30	Kg	
9209 92 00	-- Parts and accessories for the musical instruments of heading 92.02	30	Kg	
9209 93 00	-- Parts and accessories for the musical instruments of heading 92.03	30	Kg	
9209 94 00	-- Parts and accessories for the musical instruments of heading 92.07	30	Kg	
9209 99 00	-- Other	30	Kg	

## Section XIX

### ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

#### Chapter 93

#### Arms and ammunition; parts and accessories thereof

##### Notes.

1. This Chapter does not cover :
  - (a) Goods of Chapter 36 for example, percussion caps, detonators, signalling flares);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Armoured fighting vehicles (heading 87.10) ;
  - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
  - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
  - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06 the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26

##### Explanatory remarks to chapter 93

1. In accordance with Note 4 of section 2 of "the law amending some Articles of the law on the Third Economic, Social and Cultural Development Plan of the Islamic Republic of Iran, and the manner in which duties and other levies are established and collected from producers of goods, providers of service, and imported goods" the main defence-related items of the country are exempted from import duty.
2. In accordance with paragraph 3 of Article 40 of the Customs Affairs Law approved on 19.06.1971 (30.03.1350), the importation of military and hunting weapons of any kind, explosive charges, cartridges, bullets and other war ammunition, dynamite, combustible preparations, and explosives is prohibited except by the authorization of the Ministry of Defence and Armed Forces Logistics.
3. The importation and exportation of goods covered by this chapter are prohibited, but may be authorized by the approval of the Ministry of Defence and Armed Forces Logistics.

**Export – Import Regulation Act**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>9301</b>	<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>			<b>*</b>
	- Artillery weapons (for example, guns, howitzers and mortars):			
9301 11 00	-- Self-propelled	20	U	
9301 19 00	-- Other	20	U	
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	20	U	
9301 90 00	- Other	20	U	
<b>9302 00 00</b>	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	20	U	<b>*</b>
<b>9303</b>	<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).</b>			
9303 10 00	- Muzzle-loading firearms	20	U	<b>*</b>
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	20	U	
9303 30 00	- Other sporting, hunting or target-shooting rifles	20	U	
9303 90 00	- Other	20	U	
<b>9304 00</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>	20	U	<b>*</b>
<b>9305</b>	<b>Parts and accessories of articles of headings 93.01 to 93.04</b>			<b>*</b>
9305 10 00	- Of revolvers or pistols	20	Kg	
	- Of shotguns or rifles of heading 93.03:			
9305 21 00	- Shotgun barrels	20	Kg	
9305 29 00	-- Other	20	Kg	
	- Other:			
9305 91 00	-- Of military weapons of heading 93.01	20	Kg	
9305 99 00	-- Other	20	Kg	
<b>9306</b>	<b>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</b>			<b>*</b>
9306 10 00	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	20	Kg	
	- Shotgun cartridges and parts thereof; air gun pellets:			
9306 21 00	-- Cartridges	20	Kg	
9306 29 00	-- Other	20	Kg	
9306 30 00	- Other cartridges and parts thereof	20	Kg	
9306 90 00	- Other	20	Kg	
<b>9307 00 00</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>	20	Kg	<b>*</b>

\* Please see the explanatory remarks to this chapter.

## Section XX

### MISCELLANEOUS MANUFACTURED ARTICLES

#### Chapter 94

**Furniture; bedding, mattresses, mattress supports,  
cushions and similar stuffed furnishings;  
lamps and lighting fittings, not elsewhere specified or included;  
illuminated signs, illuminated name-plates and the like;  
prefabricated buildings**

#### Notes.

1. This Chapter does not cover :
    - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 3901 or 63;
    - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09
    - (c) Articles of Chapter 71;
    - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
    - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18 furniture specially designed for sewing machines (heading 84.52);
    - (f) Lamps or lighting fittings of Chapter 85;
    - (g) Furniture specially designed as parts of apparatus of heading 85.18 heading 85.18, of headings 85.19 to 85.21 (heading 85.22 or of headings 85.25 to 85.28 (heading 85.29);
    - (h) Articles of heading 87.14;
    - (i) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
    - (j) Articles of Chapter 91 (for example, clocks and clock cases); or
    - (k) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).
  2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.  
The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand on the other:
    - (a) Cupboards, bookcases, other shelved furniture and unit furniture;
    - (b) Seats and beds.
  3. (a) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69
  - (b) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06 the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

**Export – Import Regulation Act**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
<b>9401</b>	<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>			
9401 10 00	- Seats of a kind used for aircraft	10	U	
9401 20 00	- Seats of a kind used for motor vehicles	30	U	
9401 30 00	- Swivel seats with variable height adjustment	45	U	
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	45	U	
9401 50 00	- Seats of cane, osier, bamboo or similar materials	55	U	
	- Other seats, with wooden frames:			
9401 61 00	-- Upholstered	55	U	
9401 69 00	-- Other	55	U	
	- Other seats, with metal frames:			
9401 71 00	-- Upholstered	45	U	
9401 79 00	-- Other	45	U	
9401 80 00	- Other seats	45	U	
9401 90	- Parts	45	Kg	
9401 90 10	---- For aircrafts	10		
9401 90 20	---- For motor vehicles	15		
9401 90 90	---- Other	45		
<b>9402</b>	<b>Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.</b>	45	Kg	
9402 10 00	- Dentists', barbers' or similar chairs and parts thereof	45	Kg	
9402 90	- Other			
9402 90 10	---- Brain oprating, orthopedical and radiolucent tables	45	Kg	
9402 90 90	---- Other	45	Kg	
<b>9403</b>	<b>Other furniture and parts thereof.</b>			
9403 10 00	- Metal furniture of a kind used in offices	45	Kg	
9403 20 00	- Other metal furniture	45	Kg	
9403 30 00	- Wooden furniture of a kind used in offices	55	U	
9403 40 00	- Wooden furniture of a kind used in the kitchen	55	U	
9403 50 00	- Wooden furniture of a kind used in the bedroom	55	U	
9403 60 00	- Other wooden furniture	55	U	
9403 70 00	- Furniture of plastics	60	Kg	
9403 80 00	- Furniture of other materials, including cane, osier, bamboo or similar materials	55	Kg	
9403 90 00	- Parts	45	Kg	
<b>9404</b>	<b>Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.</b>			
9404 10 00	- Mattress supports	45	Kg	
	- Mattresses:			
9404 21 00	-- Of cellular rubber or plastics, whether or not covered	45	U	
9404 29 00	-- Of other materials	45	U	
9404 30 00	- Sleeping bags	45	U	

**Section XX – Chapter 94**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9404 90 00	- Other	45	Kg	
<b>9405</b>	<b>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.</b>			
9405 10 00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	55	Kg	
9405 20 00	- Electric table, desk, bedside or floor-standing lamps	55	Kg	
9405 30 00	- Lighting sets of a kind used for Christmas trees	55	Kg	
9405 40	- Other electric lamps and lighting fittings			
9405 40 10	---- Cialitic lights for operating room	25	Kg	
9405 40 20	---- Explosion-proof lights	10	Kg	
9405 40 90	---- Other	55	Kg	
9405 50	- Non-electrical lamps and lighting fittings			
9405 50 10	---- Lanterns	10	Kg	
9405 50 20	---- Incandescent lamps	10	Kg	
9405 50 90	---- Other	55	Kg	
9405 60 00	- Illuminated signs, illuminated name-plates and the like	45	Kg	
	- Parts:			
9405 91 00	-- Of glass	20	Kg	
9405 92 00	-- Of plastics	20	Kg	
9405 99	-- Other			
9405 99 10	---- Bases (incandescent ceramic holder)	10	Kg	
9405 99 20	---- Other bases (holders) for non-electric lights	10	Kg	
9405 99 90	---- Other	20	Kg	
<b>9406</b>	<b>Prefabricated buildings.</b>		Kg	
9406 60 10	---- glass house with complete equipments	4		
9406 60 90	---- Other	45		

## **Chapter 95**

### **Toys, games and sports requisites; parts and accessories thereof**

#### **Notes.**

1. This Chapter does not cover :
  - (a) Christmas tree candles (heading 34.06) ;
  - (b) Fireworks or other pyrotechnic articles of heading 36.04
  - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39 heading 42.06 or Section XI ;
  - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
  - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
  - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64 or sports headgear of Chapter 65;
  - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03) ;
  - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
  - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (l) Bells, gongs or the like of heading 83.06;
  - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26) ;
  - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - (o) Children's bicycles (heading 87.12) ;
  - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04) ;
  - (r) Decoy calls or whistles (heading 92.08) ;
  - (s) Arms or other articles of Chapter 93;
  - (t) Electric garlands of all kinds (heading 94.05); or
  - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).

#### **Explanatory remarks to chapter 95**

1. The entry of all items under this chapter not complying with the Islamic Laws is prohibited .
2. According to Article 14 of the executive ordinance of the Council Supervising the Manufacture, Design, Importation and Distribution of Toys, approved on 08.11.2000 ( 18.08.1379) under the Council for Public Culture, the entry of toys is subject to the approval of the Institute for the Intellectual Development of Children and Young Adults.

**Section XX – Chapter 95**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>9501 00 00</b>	<b>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.</b>	55	Kg	*
<b>9502</b>	<b>Dolls representing only human beings.</b>			*
9502 10 00	- Dolls, whether or not dressed	55	U	
	- Parts and accessories:			
9502 91 00	-- Garments and accessories therefor, footwear and headgear	45	Kg	
9502 99 00	-- Other	55	Kg	
<b>9503</b>	<b>Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.</b>			*
9503 10 00	- Electric trains, including tracks, signals and other accessories therefor	45	Kg	
9503 20 00	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10	55	Kg	
9503 30 00	- Other construction sets and constructional toys	45	Kg	
	- Toys representing animals or non-human creatures:			
9503 41 00	-- Stuffed	55	U	
9503 49 00	-- Other	55	U	
9503 50 00	- Toy musical instruments and apparatus	45	Kg	
9503 60 00	- Puzzles	45	U	
9503 70 00	- Other toys, put up in sets or outfits	45	U	
9503 80 00	- Other toys and models, incorporating a motor	45	U	
9503 90 00	- Other	45	U	
<b>9504</b>	<b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>			*
9504 10 00	- Video games of a kind used with a television receiver	45	Kg	
9504 20	- Articles and accessories for billiards			
9504 20 10	--- Billiard tables whether with related standard articles and accessories	15	Kg	
9504 20 20	--- Articles and accessories	60	Kg	
9504 30 00	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	45	U	
9504 40 00	- Playing cards	60	U	
9504 90	- Other			
9504 90 10	--- Snooker tables whether with related standard articles and accessories	15	U	
9504 90 20	--- Equipment for bowling alley	10	Kg	
9504 90 90	--- Other	45	Kg	
<b>9505</b>	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>			*
9505 10 00	- Articles for Christmas festivities	55	Kg	
9505 90 00	- Other	55	Kg	
<b>9506</b>	<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.</b>			
	- Snow-skis and other snow-ski equipment:			

\* Please refer to the explanatory remarks to this chapter.

**Export – Import Regulation Act**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
9506 11 00	-- Skis	4	2U	
9506 12 00	-- Ski-fastenings (ski-bindings)	4	Kg	
9506 19	-- Other			
9506 19 10	---- Ski sticks	4	Kg	
9506 19 90	---- Other	20		
	- Water-skis, surf-boards, sailboards and other water-sport equipment:			
9506 21 00	-- Sailboards	30	U	
9506 29 00	-- Other	30	U	
	- Golf clubs and other golf equipment:			
9506 31 00	-- Clubs, complete	50	U	
9506 32	-- Balls			
9506 32 10	---- golf ball	4	U	
9506 32 90	---- Other	40	U	
9506 39 00	-- Other	50	U	
9506 40	- Articles and equipment for table-tennis			
9506 40 10	---- Rackets	4	Kg	
9506 40 90	---- Other	50	Kg	
	- Tennis, badminton or similar rackets, whether or not strung:			
9506 51 00	-- Lawn-tennis rackets, whether or not strung	4	U	
9506 59	-- Other			
9506 59 10	---- Badminton rackets	4	U	
9506 59 90	---- Other	10	U	
	- Balls, other than golf balls and table-tennis balls:			
9506 61 00	-- Lawn-tennis balls	4	U	
9506 62	-- Inflatable			
9506 62 10	---- Balls for football, basketball, volleyball and handball	65	U	
9506 62 20	---- Special balls for the blind	4	U	
9506 62 90	---- Other	80	U	
9506 69	-- Other		U	
9506 69 10	---- Tennis balls (excluding lawn-tennis and table tennis balls)	4	U	
9506 69 20	---- Hockey and squash balls	4	U	
9506 69 30	---- Special coloured balls used in paintball sport	4	Kg	
9506 69 90	---- Other	65	U	
9506 70 00	- Ice skates and roller skates, including skating boots with skates attached	30	U	
	- Other:			
9506 91	-- Articles and equipment for general physical exercise, gymnastics or athletics			
9506 91 10	---- Treadmills	4	Kg	
9506 91 90	---- Other	15	Kg	
9506 99	-- Other			
9506 99 10	---- Hockey sticks	4	U	
9506 99 20	---- Shuttle cocks (Natural or Artificial)	4	U	
9506 99 30	---- Snow board	4	U	
9506 99 90	---- Other	10	U	
<b>9507</b>	<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.</b>			

**Section XX – Chapter 95**

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9507 10 00	- Fishing rods	25	U	
9507 20 00	- Fish-hooks, whether or not snelled	4	Kg	
9507 30 00	- Fishing reels	25	U	
9507 90 00	- Other	4	U	
<b>9508</b>	<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.</b>			
9508 10 00	- Travelling circuses and travelling menageries	40	Kg	
9508 90 00	- Other	40	Kg	



