

Chapter 92

Musical instruments; parts and accessories of such articles

Note.

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 monopods, bipods, tripods and similar articles (heading 96.20); 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.

HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																		VAT (%)	
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments																					
9201.10.00	- Upright pianos	unit	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9201.20.00	- Grand pianos	unit	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9201.90.00	- Other	unit	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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92.02	Other string musical instruments (for example, guitars, violins, harps)																					
9202.10.00	- Played with a bow	unit	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
9202.90.00	- Other	unit	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs																					
9205.10.00	- Brass-wind instruments	unit	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
9205.90	- Other:																					
9205.90.10	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	unit	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
9205.90.90	- - Other	unit	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	unit	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
92.07	Musical instruments, the sound of which is produced or must be amplified electrically (for example, organs, guitars, accordions)																					
9207.10.00	- Keyboard instruments, other than accordions	unit	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
9207.90.00	- Other	unit	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
																						10
92.08	Music boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any																					

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	other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments																					
9208.10.00	- Music boxes	unit	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9208.90	- Other:																					
9208.90.10	- - Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments	unit	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9208.90.90	- - Other	unit	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
																						10
92.09	Parts (for example, mechanisms for music boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds																					
9209.30.00	- Musical instrument strings	unit	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Other:																					
9209.91	- - Parts and accessories for pianos:																					10
9209.91.10	- - - Strung backs, keyboards and metal frames for upright pianos	unit	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9209.91.90	- - - Other	unit	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	unit	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	unit	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9209.99.00	- - Other	unit	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10