

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 purpose of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																		VAT (%)	
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV		V
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad																					

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	<b>with precious metal</b>																					
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:																					
9101.11.00	- - With mechanical display only	unit	15	22.5	0	3	0	0		0		0	0	0	0	0	3,7	3,7	0	0	0	10
9101.19.00	- - Other	unit	20	30	0	4	0	0		0		0	0	0	0	0	5	5	0	0	0	10
	- Other wrist-watches, whether or not incorporating a stop-watch facility:																					10
9101.21.00	- - With automatic winding	unit	15	22.5	0	3	0	0		0		0	0	0	0	0	3,7	3,7	0	0	0	10
9101.29.00	- - Other	unit	20	30	0	4	0	0		0		0	0	0	0	0	5	5	0	0	0	10
	- Other:																					
9101.91.00	- - Electrically operated	unit	20	30	0	4	0	0		0		0	0	0	0	0	5	5	0	0	0	10
9101.99.00	- - Other	unit	20	30	0	4	0	0		0		0	0	0	0	0	5	5	0	0	0	10
<b>91.02</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	unit	15	22.5	0	3	0	0		0		0	0	0	0	0	3,7	3,7	0	0	0	10
9102.12.00	- - With opto- electronic display only	unit	20	30	0	4	0	0		0		0	0	0	0	0	5	5	0	0	0	10
9102.19.00	- - Other	unit	20	30	0	4	0	0		0		0	0	0	0	0	5	5	0	0	0	10
	- Other wrist-watches, whether or not incorporating a stop-watch facility:																					
9102.21.00	- - With automatic winding	unit	15	22.5	0	3	0	0		0		0	0	0	0	0	3,7	3,7	0	0	0	10
9102.29.00	- - Other	unit	20	30	0	4	0	0		0		0	0	0	0	0	5	5	0	0	0	10
	- Other:																					
9102.91.00	- - Electrically operated	unit	20	30	0	4	0	0		0		0	0	0	0	0	5	5	0	0	0	10
9102.99.00	- - Other	unit	20	30	0	4	0	0		0		0	0	0	0	0	5	5	0	0	0	10

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<b>91.03</b>	<b>Clocks with watch movement, excluding clocks of heading 91.04</b>																					
9103.10.00	- Electrically operated	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9103.90.00	- Other	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
<b>91.04</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels</b>																					
9104.00.10	- For vehicles	unit	10	15	0	2	0	0	PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
9104.00.90	- Other	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
<b>91.05</b>	<b>Other clocks</b>																					
	- Alarm clocks:																					
9105.11.00	- - Electrically operated	unit	25	37.5	0	5	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9105.19.00	- - Other	unit	25	37.5	0	5	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Wall clocks:																					
9105.21.00	- - Electrically operated	unit	25	37.5	0	5	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9105.29.00	- - Other	unit	25	37.5	0	5	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Other:																					
9105.91	- - Electrically operated:																					
9105.91.10	- - - Marine chronometers	unit	10	15	0	2	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9105.91.90	- - - Other	unit	25	37.5	0	5	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9105.99	- - Other:																					
9105.99.10	- - - Marine chronometers	unit	10	15	0	2	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9105.99.90	- - - Other	unit	25	37.5	0	5	0	0		0		0	0	0	0	0	0	0	0	0	0	10
<b>91.06</b>	<b>Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or</b>																					

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	<b>watch movement or with synchronous motor (for example, time-registers, time-recorders)</b>																					
9106.10.00	- Time-registers, time-recorders	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9106.90	- Other:																					
9106.90.10	- - Parking meters	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9106.90.90	- - Other	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
<b>9107.00.00</b>	<b>Time switches with clock or watch movement or with synchronous motor</b>	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
<b>91.08</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	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9108.12.00	- - With opto-electronic display only	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9108.19.00	- - Other	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9108.20.00	- With automatic winding	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9108.90.00	- Other	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
<b>91.09</b>	<b>Clock movements, complete and assembled</b>																					
9109.10.00	- Electrically operated	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9109.90.00	- Other	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
<b>91.10</b>	<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough</b>																					

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	<b>watch or clock movements</b>																					
	- Of watches:																					
9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9110.12.00	- - Incomplete movements, assembled	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9110.19.00	- - Rough movements	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9110.90.00	- Other	unit	20	30	0	4	0	0	MM	0		0	0	0	0	0	0	0	0	0	0	10
<b>91.11</b>	<b>Watch cases and parts thereof</b>																					
9111.10.00	- Cases of precious metal or of metal clad with precious metal	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9111.80.00	- Other cases	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9111.90.00	- Parts	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
<b>91.12</b>	<b>Clock cases and cases of a similar type for other goods of this Chapter and parts thereof</b>																					
9112.20.00	- Cases	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9112.90.00	- Parts	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
																						10
<b>91.13</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	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9113.20.00	- Of base metal, whether or not gold- or silver-plated	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9113.90.00	- Other	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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91.14	Other clock or watch parts																					
9114.30.00	- Dials	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9114.40.00	- Plates and bridges	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9114.90.00	- Other	unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	10