

SECTION 18

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,
MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES;
MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

subdivisions

CHAPTER 90 - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,
PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS;
PARTS AND ACCESSORIES THEREOF

CHAPTER 91 - CLOCKS AND WATCHES AND PARTS THEREOF

CHAPTER 92 - MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL

Notes.

1.-This Chapter does not cover :

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.04) 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;
- (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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
90.01	Optical fibres and cables; polarising material; lenses, etc, unmounted					
9001.1000.00	Optical fibres, optical fibre bundles and cables		5	5		
9001.2000.00	Sheets and plates of polarising material		10	5		
9001.3000.00	Contact lenses	U	5	5		
9001.4010.00	Ophthalmic lenses	U	5	5		
9001.4090.00	.01	U	10	5		
9001.5010.00	Ophthalmic lenses	U	5	5		
9001.5090.00	. Ophthalmic lenses	U	10	5		
9001.9000.00	.		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
90.02	Lenses, prisms, mirrors and other optical elements, mounted, nes					
9002.1100.00	Objective lenses for cameras, projectors or photographic enlargers or reducers		20	5		
9002.1900.00	. used for cameras, projectors or photographic enlargers/reducers		20	5		
9002.2000.00	Filters		20	5		
9002.9000.00	..of any material, mounted, being parts of or fittings for instruments.		20	5		
90.03	Frames and mountings for spectacles, goggles, etc, and parts thereof					
9003.1100.00	Frames and mountings of plastics	U	10	5		
9003.1900.00	Frames and mountings of other materials	U	10	5		
9003.9000.00	Parts of Frames and mountings for spectacles, goggles or the like		5	5		
90.04	Spectacles, goggles and the like, corrective, protective or other					
9004.1000.00	Sunglasses	U	10	5		
9004.9010.00	For correcting vision	U	5	5		
9004.9090.00	Spectacles, goggles not for correcting vision	U	10	5		
90.05	Binoculars, monoculars..., etc; other astronomical instruments...					
9005.1000.00	Binoculars	U	20	5		
9005.8000.00	. radioastronomy instruments.	U	20	5		
9005.9000.00	Parts and accessories of Binoculars, monoculars, other optical telescopes		10	5		
90.06	Photographic (not cine-) cameras; photographic flashlight apparatus...					
9006.1000.00	Cameras of a kind used for preparing printing plates or cylinders	U	20	5		
9006.3000.00	Cameras specially designed for underwater, aerial survey or medical/surgical examination	U	20	5		
9006.4000.00	Instant print cameras	U	20	5		
9006.5100.00	Cameras with a throughthelens viewfinder, for roll film of a width =<35 mm	U	20	5		
9006.5200.00	Cameras with a throughthelens viewfinder, for roll film of a width <35 mm	U	20	5		
9006.5300.00	Cameras with a throughthelens viewfinder, for roll film of a width =35 mm	U	20	5		
9006.5900.00	.06	U	20	5		
9006.6100.00	Discharge lamp ("electronic") flashlight apparatus	U	20	5		
9006.6900.00	flashbulbs	U	20	5		
9006.9100.00	Parts and accessorie for cameras		10	5		
9006.9900.00	. lamps 85.39		10	5		
90.07	Cinematographic cameras and projectors					
9007.1000.00	Cinematographic Cameras	U	20	5		
9007.2000.00	Cinematographic Projectors	U	20	5		
9007.9100.00	Parts and accessories for cameras		10	5		
9007.9200.00	Parts and accessories for projectors		10	5		
90.08	Image projectors (excl. cine-); photographic enlargers and reducers					
9008.5000.00	. cinematographic	U	20	5		
9008.9000.00	.		10	5		
90.10	Apparatus and equipment for photographic laboratories, nes					
9010.1000.00	Apparatus and equipment for automatically developing photographic film or paper in rolls	U	20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
90.10	Apparatus and equipment for photographic laboratories, nes					
9010.5000.00	Other apparatus and equipment for photographic laboratories; negatoscopes	U	20			
9010.6000.00	Projection screens	U	20			
9010.9000.00	.		10			
90.11	Compound optical microscopes					
9011.1000.00	Stereoscopic microscopes	U	5			
9011.2000.00	Other microscopes, for photomicrography, cinephotomicrography or microprojection	U	5			
9011.8000.00	.11	U	5			
9011.9000.00	. microscopes, photomicrography... or microprojection.		5			
90.12	Microscopes, other than optical microscopes; diffraction apparatus					
9012.1000.00	Microscopes other than optical microscopes; diffraction apparatus	U	5			
9012.9000.00	. optical microscopes; diffraction apparatus.		5			
90.13	Liquid crystal devices; lasers; optical appliances, etc, nes					
9013.1000.00	Telescopic sights for fitting to arms, periscope, telescopes, parts of machines applINES	U	20	5		
9013.2000.00	Lasers, other than laser diodes	U	5			
9013.8000.00	Other optical devices, appliances and instruments NES	U	10			
9013.9000.00	Parts and accessories of optical appliances and instruments of 9013		5			
90.14	Direction finding compasses; navigational instruments/appliances, nes					
9014.1000.00	Direction finding compasses	U	5	5		
9014.2000.00	Instruments and appliances for aeronautical or space navigation (other than compasses)	U	5	5		
9014.8000.00	Other navigational instruments and appliances not specified	U	5	5		
9014.9000.00	.		5	5		
90.15	Surveying, hydrographic, oceanographic... instruments/appliances, nes					
9015.1000.00	Rangefinders	U	5			
9015.2000.00	Theodolites and tachymeters (tacheometers)	U	5			
9015.3000.00	Levels	U	5			
9015.4000.00	Photogrammetrical surveying instruments and appliances		5			
9015.8000.00	Other instruments and appliances for Surveying not specified in 9015	U	5			
9015.9000.00	... excluding compasses; rangefinders.		5			
90.16	Balances of a sensitivity of 5cg or better,with or without weights					
9016.0000.00	.		5			
90.17	Drawing, marking-out... instruments; instruments for measuring length...					
9017.1000.00	Drafting tables and machines, whether or not automatic	U	5	5		
9017.2000.00	Other drawing, markingout or mathematical calculating instruments	U	5	5		
9017.3000.00	Micrometers, callipers and gauges	U	5	5		
9017.8000.00	.17	U	5	5		
9017.9000.00	Parts and accessories of Drawing, markingout or mathematical calculating instruments		5	5		
90.18	Instruments and appliances used in medical, surgical, dental... sciences					
9018.1100.00	-cardiographs	U	5			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
90.18	Instruments and appliances used in medical, surgical, dental... sciences					
9018.1200.00	Ultrasonic scanning apparatus	U	5			
9018.1300.00	Magnetic resonance imaging apparatus	U	5			
9018.1400.00	Scintigraphic apparatus	U	5			
9018.1900.00	.18	U	5			
9018.2000.00	Ultraviolet or infrared ray apparatus		5			
9018.3100.00	Syringes, with or without needles	U	5		65	
9018.3200.00	Tubular metal needles and needles for sutures		5			
9018.3900.00	Catheters, cannulae and the like	U	5			
9018.4100.00	.		5			
9018.4900.00	Other instruments and appliances used in dental sciences not specified in 9018	U	5			
9018.5000.00	Other ophthalmic instruments and appliances NES		5			
9018.9000.00	. sciences not specified 90.18	U	5			
90.19	Mechano-therapy appliances; massage apparatus... respiration apparatus					
9019.1010.00	"Jacuzzi" and similar hydromassage apparatus		5	5		
9019.1090.00	-therapy appliance; massage, psychological apparatus not specified in 90.19		5			
9019.2000.00	Ozone, oxygen, aerosol therapy and other therapeutic respiration apparatus		5			
90.20	Other breathing appliances and gas masks					
9020.0000.00	. protective masks having mechanical parts..		5			
90.21	Orthopaedic appliances; splints, etc; artificial parts of the body, etc					
9021.1000.00	Orthopaedic or fracture appliances		0			
9021.2100.00	Artificial teeth		0			
9021.2900.00	Other orthopaedic or fracture appliances not specified in 9021		0			
9021.3100.00	Artificial body joints		0			
9021.3900.00	Other artificial parts of the body not specified		0			
9021.4000.00	Hearing aids, excluding parts and accessories	U	0			
9021.5000.00	Pacemakers for stimulating heart muscles, excluding parts and accessories	U	0			
9021.9000.00	Other orthopaedic appliances not specified in 9021		0			
90.22	Apparatus based on x-rays or on alpha, beta or gamma radiation, etc					
9022.1200.00	Computed tomography apparatus	U	5			
9022.1300.00	-rays or of alpha, beta used for dental uses	U	5			
9022.1400.00	-rays or of alpha, beta used for medical, surgical .	U	5			
9022.1900.00	-rays or of alpha, beta for other uses not specified 9022	U	5			
9022.2100.00	...for medical, surgical, dental or vet uses	U	5			
9022.2900.00	...for other uses not specified in 90.22	U	5			
9022.3000.00	Xray tubes	U	5			
9022.9000.00	..a including parts and accessories		5			
90.23	Instruments, apparatus and models designed for demonstrational purposes					
9023.0000.00	.		5			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
90.24	Machines/appliances for testing the hardness, strength... of material					
9024.1000.00	Machines and appliances for testing metals	U	5			
9024.8000.00	..of materials excl. metals	U	5			
9024.9000.00	Parts and accessories of Machines and appliances for testing materials		5			
90.25	Hydrometers... thermometers, pyrometers, barometers, hygrometers...					
9025.1100.00	-filled, Thermometers and pyrometer, not combined for direct reading.	U	5			
9025.1900.00	-filled, Thermometers and pyrometer, not combined for direct reading.	U	5			
9025.8000.00	... and combination of these instruments.	U	5			
9025.9000.00	.. and psychrometers		5			
90.26	Instruments/apparatus for measuring the flow... of liquid or gases, nes					
9026.1000.00	Instruments and apparatus for measuring or checking the flow or level of liquids	U	5			
9026.2000.00	Instruments and apparatus for measuring or checking pressure	U	5			
9026.8000.00	Other instruments or apparatus for measuring/checking variables of liquids or gases NES	U	5			
9026.9000.00	Parts and accessoriesof instrument or apparatus for measuring/ checking liquid or gas		5			
90.27	Instruments and apparatus for physical or chemical analysis, etc					
9027.1000.00	Gas or smoke analysis apparatus	U	5			
9027.2000.00	Chromatographs and electrophoresis instruments	U	5			
9027.3000.00	Spectrometers, spectrophotometers and spectrographs using optical radiations	U	5			
9027.5000.00	Other instruments and apparatus using optical radiations (UV, visible, IR) NES	U	5			
9027.8000.00	Other Instruments and apparatus for physical or chemical analysis NES	U	5			
9027.9000.00	Microtomes; parts and accessories		5			
90.28	Gas, liquid or electricity supply or production meters					
9028.1000.00	Gas meters	U	10			
9028.2000.00	Liquid meters	U	10			
9028.3000.00	Electricity meters	U	10		35	
9028.9000.00	Parts and accessories Gas, liquid or electricity supply or production meters		5			
90.29	Revolution counters, etc; speedometers and tachometers; stroboscopes					
9029.1000.00	... and the like	U	10	5		
9029.2000.00	Speed indicators and tachometers; stroboscopes	U	10	5		
9029.9000.00	.29		5	5		
90.30	Instruments... for measuring electrical quantities and radiations					
9030.1000.00	Instruments and apparatus for measuring or detecting ionising radiations	U	10			
9030.2000.00	Oscilloscopes and oscillographs	U	10			
9030.3100.00	Multimeters without a recording device	U	10			
9030.3200.00	Multimeters with a recording device	U	10			
9030.3300.00	. multimeter	U	10			
9030.3900.00	. multimeter	U	10			
9030.4000.00	..)	U	10			
9030.8200.00	Instruments and apparatus for measuring or checking semiconductor wafers or devices	U	10			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
90.30	Instruments... for measuring electrical quantities and radiations					
9030.8400.00	Instruments/apparatus, designed for telecommunications, with a recording device	U	10			
9030.8900.00	Instruments/apparatus, designed for telecommunications not specified in 9030	U	10			
9030.9000.00	Parts and accessories of Instruments/apparatus, designed for telecommunications		5			
90.31	Measuring or checking instruments, appliances and machines, nes					
9031.1000.00	Machines for balancing mechanical parts	U	10			
9031.2000.00	Test benches	U	5			
9031.4100.00	. of semiconductor	U	10			
9031.4900.00	Other optical Measuring or checking instruments not specified in 9031	U	10			
9031.8000.00	Other measuring or checking instruments, appliances and machines, not specified	U	10			
9031.9000.00	Parts and accessories of measuring or checking instruments, appliances and machines		5			
90.32	Automatic regulating or controlling instruments and apparatus					
9032.1000.00	Thermostats	U	10			
9032.2000.00	Manostats	U	10			
9032.8100.00	Other instruments and apparatus for Hydraulic or pneumatic	U	10			
9032.8900.00	Other instruments and apparatus for purposes not specified in 9032	U	10			
9032.9000.00	Parts and accessories of Automatic regulating or controlling instruments and apparatus		5			
90.33	Parts and accessories, nes, for machines, appliances, etc, of chapter 90					
9033.0000.00	... of Chapter 90.		5			