

**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 4016), of leather or of composition leather (heading 4205) or textile material (heading 5911);

(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 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;

(d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);

(e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;

\*(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); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 9021;

(g) pumps incorporating measuring devices, of heading 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 8466, 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 8470); valves or other appliance of heading 8481; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials) of heading 8486;

(h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519); sound-heads (heading 8522); television cameras, digital cameras and video camera recorders (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); connectors for optical fibres, optical fibre bundles or cables (heading 8536); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;

(ij) searchlights or spotlights of heading 9405;

(k) articles of Chapter 95;

(l) monopods, bipods, tripods and similar articles, of heading 9620;

(m) capacity measures, which are to be classified according to their constituent material; or

(n) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in Heading 3923 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 8487, 8548 or 9033) 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 9010, 9013 or 9031) 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 9033.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 9005 does not apply to telescopic sight 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 9013.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.

6. For the purpose of heading 9021, the expression “orthopaedic appliances” means appliances for:

(i) preventing or correcting bodily deformities; or

(ii) supporting or holding parts of the body following an illness, operation or injury. Orthopedic 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 9032 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, stabilized 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, stabilized against disturbances, by constantly or periodically measuring its actual value.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
<b>9001</b>	<b>OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING 8544; 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 00	- Optical fibres, optical fibres bundles and cables	kg.	15%	-
9001 20 00	- Sheets and plates of polarising material	kg.	10%	-
9001 30 00	- Contact lenses	u	10%	-
9001 40	- <i>Spectacle lenses of glass :</i>			
9001 40 10	--- Polarised glass	u	10%	-
9001 40 90	--- Other	u	10%	-
9001 50 00	- Spectacle lenses of other materials	u	10%	-
9001 90	- <i>Other :</i>			
9001 90 10	--- Optical calcite crystal	kg.	10%	-
9001 90 90	--- Other	kg.	10%	-
<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>			
	- <i>Objective lenses :</i>			
9002 11 00	-- For cameras, projectors or photographic enlargers or reducers	u	10%	-
9002 19 00	-- Other	u	10%	-
9002 20 00	- Filters	u	10%	-
9002 90 00	- Other	u	10%	-
<b>9003</b>	<b>FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF</b>			
	- <i>Frames and mountings :</i>			
9003 11 00	-- Of plastics	u	10%	-
9003 19 00	-- Of other materials	u	10%	-
9003 90 00	- Parts	kg.	10%	-
<b>9004</b>	<b>SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER</b>			

(1)	(2)	(3)	(4)	(5)
9004 10 00	- Sunglasses	u	20%	-
9004 90	- <i>Other</i> :			
9004 90 10	--- Passive night vision goggles	u	10%	-
9004 90 20	--- Prismatic eyeglasses for reading	u	10%	-
9004 90 90	--- Other	u	10%	-
<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	u	10%	-
9005 80	- <i>Other instruments</i> :			
9005 80 10	--- Monocular and refracting telescopes	u	10%	-
9005 80 20	--- Astronomical instruments	u	10%	-
9005 80 90	--- Other	u	10%	-
9005 90	- <i>Parts and accessories (including mountings):</i>			
9005 90 10	--- Of binocular or telescopes of heading 9005, other than mountings	kg.	10%	-
9005 90 20	--- Mountings for astronomical instruments	kg.	10%	-
9005 90 90	--- Other	kg.	10%	-
<b>9006</b>	<b>PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASH BULBS OTHER THAN DISCHARGE LAMPS OF HEADING 8539</b>			
9006 10 00	Omitted			
9006 30 00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	10%	-
9006 40 00	- Instant print cameras	u	10%	-
	- <i>Other cameras</i> :			
9006 51 00	*Omitted			
9006 52 00	*Omitted			
9006 53	-- <i>*For roll film of a width of 35 mm:</i>			
9006 53 10	--- Fixed focus 35 mm cameras	u	10%	-
9006 53 90	--- Other	u	10%	-
9006 59	-- <i>Other</i> :			
9006 59 10	--- Fixed focus 110 mm cameras	u	10%	-
9006 59 90	--- Other	u	10%	-
	- <i>Photographic flashlight apparatus and flashbulbs:</i>			
9006 61 00	-- Discharge lamp ("electronic") flashlight			

(1)	(2)	(3)	(4)	(5)
9006 69 00	apparatus -- Other	u u	10% 10%	- -
	- <i>Parts and accessories:</i>			
9006 91 00	-- For cameras	kg.	10%	-
9006 99 00	-- Other	kg.	10%	-
<b>9007</b>	<b>CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS</b>			
9007 10	- <i>Cameras :</i>			
9007 10 10	--- For film of less than 16 mm width or for double - 8 mm film	u	10%	-
9007 10 90	- -- -	Other	u	10%
9007 20	- <i>Projectors :</i>			
9007 20 10	--- For film of less than 16 mm width	u	10%	-
9007 20 90	--- Other	u	10%	-
	- <i>Parts and accessories :</i>			
9007 91 00	-- For cameras	kg.	10%	-
9007 92 00	-- For projectors	kg.	10%	-
<b>9008</b>	<b>IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS</b>			
9008 50	- <i>Projectors, enlargers and reducers:</i>			
9008 50 10	- - - Slide projectors	u	10%	-
9008 50 20	- - - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	10%	-
9008 50 30	- - - Other image projectors	u	10%	-
9008 50 40	- - - Photographic (other than Cinematographic) enlargers and reducers	u	10%	-
9008 90 00	- Parts and accessories	kg.	10%	-
<b>9009</b>	<b>OMITTED</b>			
<b>9010</b>	<b>APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS</b>			
9010 10 00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
9010 50 00	rolls of photographic paper - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	7.5%	-
9010 60 00	- Projection screens	u	10%	-
9010 90 00	- Parts and accessories	kg.	7.5%	-
<b>9011</b>	<b>COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICRO-GRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION</b>			
9011 10 00	- Stereoscopic microscopes	u	7.5%	-
9011 20 00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	7.5%	-
9011 80 00	- Other microscopes	u	7.5%	-
9011 90 00	- Parts and accessories	kg.	7.5%	-
<b>9012</b>	<b>MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS</b>			
9012 10	- <i>Microscopes other than optical microscopes; diffraction apparatus:</i>			
9012 10 10	--- Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	7.5%	-
9012 10 90	--- Other	u	7.5%	-
9012 90 00	- Parts and accessories	kg.	7.5%	-
<b>9013</b>	<b>*LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:</b>			
9013 10	- <i>Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI :</i>			
9013 10 10	--- Telescopic sights for fitting to arms	u	10%	-
9013 10 20	--- Periscopes	u	7.5%	-
9013 10 90	--- Other	u	7.5%	-
9013 20 00	- Lasers, other than laser diodes	u	7.5%	-
*9013 80 00	- Other devices, appliances and instrument	u	7.5%	-
*9013 90 00	- Parts and accessories	u	7.5%	-
<b>9014</b>	<b>DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES</b>			
9014 10 00	- Direction finding compasses	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
9014 20 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	7.5%	-
9014 80	- <i>Other instruments and appliances :</i>			
9014 80 10	--- Echo sounding instrument	u	7.5%	-
9014 80 20	--- Sextants	u	7.5%	-
9014 80 90	--- Other	u	7.5%	-
9014 90 00	- Parts and accessories	kg.	7.5%	-
<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	u	7.5%	-
9015 20 00	- Theodolites and tachymeters (tacheometers)	u	7.5%	-
9015 30	- <i>Levels :</i>			
9015 30 10	--- Dumpy levels or engineer's levels or builder's levels (not automatic) and quick set levels with or without horizontal circles	u	7.5%	-
9015 30 90	--- Other	u	7.5%	-
9015 40 00	- Photogrammetrical surveying instruments and appliances	u	7.5%	-
9015 80	- <i>Other instruments and appliances:</i>			
9015 80 10	--- Hydrographic instruments	u	7.5%	-
9015 80 20	--- Meteorological instruments	u	7.5%	-
9015 80 30	--- Geophysical instruments	u	7.5%	-
9015 80 90	--- Other	u	7.5%	-
9015 90 00	- Parts and accessories	kg.	7.5%	-
<b>9016</b>	<b>BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS</b>			
9016 00	- <i>Balances of a sensitivity of 5cg or better, with or without weights :</i>			
9016 00 10	--- Electric balances	u	10%	-
9016 00 20	--- Other balances	u	10%	-
9016 00 90	--- Parts	kg.	10%	-
<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</b>			

(1)	(2)	(3)	(4)	(5)
	<b>IN THIS CHAPTER</b>			
9017 10 00	- Drafting tables and machines, whether or not automatic	u	10%	-
9017 20	- <i>Other drawing, marking-out or mathematical calculating instruments :</i>			
9017 20 10	--- Drawing and marking-out instruments	u	10%	-
9017 20 20	--- Mathematical calculating instruments	u	10%	-
9017 20 30	--- Pantograph	u	10%	-
9017 20 90	--- Other	u	10%	-
9017 30	- <i>Micrometers, calipers and gauges :</i>			
9017 30 10	--- Micro-meters and calipers	u	10%	-
	--- <i>Gauges :</i>			
9017 30 21	---- Plug	u	10%	-
9017 30 22	---- Ring	u	10%	-
9017 30 23	---- Slip	u	10%	-
9017 30 29	---- Other	u	10%	-
9017 80	- <i>Other instruments :</i>			
9017 80 10	--- Measuring rods and tapes and divided scales	u	10%	-
9017 80 90	--- Other	u	10%	-
9017 90 00	- Parts and accessories	kg.	10%	-
<b>9018</b>	<b>INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIGRAPHIC APPARATUS, OTHER ELECTROMEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS</b>			
	<i>Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters) :</i>			
9018 11 00	-- Electro-cardiographs	u	*7.5%	-
9018 12	-- <i>Ultrasonic scanning apparatus :</i>			
9018 12 10	--- Linear ultrasound scanner	u	*7.5%	-
9018 12 90	--- Other	u	*7.5%	-
9018 13 00	-- Magnetic resonance imaging apparatus	u	*7.5%	-
9018 14 00	-- Scientigraphic apparatus	u	*7.5%	-
9018 19	-- <i>Other :</i>			
9018 19 10	--- Electro encephalographs	u	*7.5%	-
9018 19 20	--- Echo cardiograph	u	*7.5%	-
9018 19 90	--- Other	u	*7.5%	-
9018 20 00	- Ultra-violet or infra-red ray apparatus	u	*7.5%	-
	- <i>Syringes, needles, catheters, cannulae and the like :</i>			
9018 31 00	-- Syringes, with or without needles	u	*7.5%	-
9018 32	-- <i>Tubular metal needles and needles for sutures :</i>			
9018 32 10	--- Needles for suture	kg.	*7.5%	-
9018 32 20	--- Hollow needles for injection, aspiration,	kg.	*7.5%	-

(1)	(2)	(3)	(4)	(5)
	biopsy and transfusion			
9018 32 30	--- Hilario venus fistula needles	kg.	*5%	-
9018 32 90	--- Other	kg.	*7.5%	-
9018 39	-- <i>Other :</i>			
9018 39 10	--- Catheters (for urine, stool)	u	*7.5%	-
9018 39 20	--- Cardiac catheters	u	*7.5%	-
9018 39 30	--- Cannulae	u	*7.5%	-
9018 39 90	--- Other	u	*7.5%	-
	- <i>Other instruments and appliances, used in dental sciences :</i>			
9018 41 00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	u	*7.5%	-
9018 49 00	-- Other	u	*7.5%	-
9018 50	- <i>Other ophthalmic instruments and appliances :</i>			
9018 50 10	--- Ophthalmoscopes	u	*7.5%	-
9018 50 20	--- Tonometers	u	*5%	-
9018 50 30	--- Ophthalmic lasers	u	*7.5%	-
9018 50 90	--- Other	u	*7.5%	-
9018 90	- <i>Other instruments and appliances :</i>			
	--- <i>Diagnostic instruments and apparatus :</i>			
9018 90 11	---- Instrument and apparatus for measuring blood pressure	u	*7.5%	-
9018 90 12	---- Stethoscopes	u	*7.5%	-
9018 90 19	---- Other	u	*7.5%	-
	--- <i>Surgical tools :</i>			
9018 90 21	---- Bone saws, drills and trephines	u	*7.5%	-
9018 90 22	---- Knives, scissors and blades	u	*7.5%	-
9018 90 23	---- Forceps, forcep clamps, clips, needle holders, introducers, cephalotribe bone holding and other holding instruments	u	*7.5%	-
9018 90 24	---- Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters	u	*5%	-
9018 90 25	---- Retractors, spatulaprobes, hooks dialators, sounds, mallets	u	*7.5%	-
9018 90 29	---- Other	u	*7.5%	-
	--- Artificial kidney (dialysis) apparatus, blood transfusion apparatus:			
9018 90 31	---- Artificial kidney (dialysis) apparatus	u	*7.5%	-
9018 90 32	---- Blood transfusion apparatus	u	*7.5%	-
	--- <i>Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes :</i>			
9018 90 41	---- Anesthetic apparatus and instruments	u	*7.5%	-
9018 90 42	---- ENT precision instruments	u	*7.5%	-
9018 90 43	---- Acupuncture apparatus	u	*5%	-
9018 90 44	---- Endoscopes	u	*7.5%	-

(1)	(2)	(3)	(4)	(5)
	--- <i>Other :</i>			
9018 90 91	---- Hilerial or venous shunts	u	*7.5%	-
9018 90 92	---- Baby incubators	u	*7.5%	-
9018 90 93	---- Heart-lung machines	u	*7.5%	-
9018 90 94	---- Defibrillators	u	*7.5%	-
9018 90 95	---- Fibrescopes	u	*5%	-
9018 90 96	---- Laproscopes	u	*5%	-
9018 90 97	---- Vetrasonic lithotripsy instruments	u	*5%	-
9018 90 98	---- Apparatus for nerve stimulation	u	*5%	-
9018 90 99	---- Other	u	*5%	-
<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	- <i>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus :</i>			
9019 10 10	--- Mechano-therapy appliances	u	*7.5%	-
9019 10 20	--- Massage apparatus	u	10%	-
9019 10 90	--- Other	u	*7.5%	-
9019 20	- <i>Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus :</i>			
9019 20 10	--- Oxygen therapy apparatus	u	*7.5%	-
9019 20 90	--- Other	u	*7.5%	-
<b>9020 00 00</b>	<b>OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS</b>	u	*7.5%	-
<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 00	- Orthopaedic or fracture appliances	u	*7.5%	-
	- <i>Artificial teeth and dental fittings :</i>			
9021 21 00	-- Artificial teeth	u	*7.5%	-
9021 29 00	-- Other	u	*7.5%	-
	- <i>Other artificial parts of the body :</i>			
9021 31 00	-- Artificial joints	u	*7.5%	-
9021 39 00	-- Other	u	*7.5%	-
9021 40	- <i>Hearing aids, excluding parts and accessories:</i>			

(1)	(2)	(3)	(4)	(5)
9021 40 10	--- Frequency modulated hearing aid system used for hearing by handicapped persons in group situation	u	**7.5%	-
9021 40 90	--- Other	u	**7.5%	-
9021 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	**7.5%	-
9021 90	- <i>Other :</i>			
9021 90 10	--- Parts and accessories of hearing aids	kg.	**7.5%	-
9021 90 90	--- Other	kg.	**7.5%	-
<b>9022</b>	<b>APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA *GAMMA OR OTHER IONISING 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>			
	- <i>Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :</i>			
9022 12 00	-- Computed tomography apparatus	u	10%	-
9022 13 00	-- Other, for dental uses	u	10%	-
9022 14	-- <i>Other, for medical, surgical or veterinary uses :</i>			
9022 14 10	--- X-ray generators and apparatus (non-portable)	u	10%	-
9022 14 20	--- Portable X-ray machine	u	10%	-
9022 14 90	--- Other	u	10%	-
9022 19 00	-- For other uses	u	10%	-
	- <i>Apparatus based on the use of alpha, beta *gamma or other ionising radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :</i>			
9022 21 00	-- For medical, surgical, dental or veterinary uses	u	10%	-
9022 29 00	-- For other uses	u	10%	-
9022 30 00	- X-ray tubes	u	15%*	-
9022 90	- <i>Other, including parts and accessories :</i>			
9022 90 10	--- X-ray valves	u	10%	-
9022 90 20	--- Radiation generation units	u	10%	-
9022 90 30	--- Radiation beam delivery units	u	10%	-

\*w.e.f. 01.04.2024

\*\*w.e.f. 01.05.2022

(1)	(2)	(3)	(4)	(5)
9022 90 40	--- X-ray examination or treatment table, chairs and the like	u	10%	-
9022 90 90	--- Other	kg.	15%*	-
<b>9023</b>	<b>INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES</b>			
9023 00	- <i>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:</i>			
9023 00 10	--- Teaching aids	u	10%	-
9023 00 90	--- Other	u	10%	-
<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	u	7.5%	-
9024 80	- <i>Other machines and appliances :</i>			
9024 80 10	--- For testing textiles, paper and paperboard	u	7.5%	-
	--- <i>Other :</i>			
9024 80 91	---- For testing hardness	u	7.5%	-
9024 80 99	---- Other	u	7.5%	-
9024 90 00	- Parts and accessories	kg.	7.5%	-
<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>			
	- <i>Thermometers and pyrometers, not combined with other instruments :</i>			
9025 11	-- <i>Liquid-filled, for direct reading :</i>			
9025 11 10	--- Clinical thermometers	u	10%	-
9025 11 90	--- Other	u	7.5%	-
9025 19	-- <i>Other :</i>			
9025 19 10	--- Digital thermometers	u	10%	-
9025 19 20	--- Pyrometers	u	7.5%	-
9025 19 90	--- Other	u	7.5%	-
9025 80	- <i>Other instruments :</i>			
9025 80 10	--- Hydrometers and similar floating instruments	u	7.5%	-
9025 80 20	--- Barometers, not combined with other instruments	u	7.5%	-
9025 80 30	--- Lactometer	u	7.5%	-
9025 80 90	--- Other	u	7.5%	-

(1)	(2)	(3)	(4)	(5)
9025 90 00	- Parts and accessories	kg.	7.5%	-
<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 9014, 9015, 9028 OR 9032</b>			
9026 10	- <i>For measuring or checking the flow or level of liquids :</i>			
9026 10 10	--- Flow meters	u	Free	-
9026 10 20	--- Level gauges	u	Free	-
9026 10 90	--- Other	u	Free	-
9026 20 00	- For measuring or checking pressure	u	Free	-
9026 80	- <i>Other instruments or apparatus :</i>			
9026 80 10	--- Heat meters	u	Free	-
9026 80 90	--- Other	u	Free	-
9026 90 00	- Parts and accessories	u	Free	-
<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	u	10%	-
9027 20 00	- Chromatographs and electrophoresis instruments	u	Free	-
9027 30	- <i>Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) :</i>			
9027 30 10	--- Spectrometers	u	Free	-
9027 30 20	--- Spectrophotometers	u	Free	-
9027 30 90	--- Other	u	Free	-
9027 50	- <i>Other instruments and apparatus using optical radiations (UV, visible, IR) :</i>			
9027 50 10	--- Photometers	u	Free	-
9027 50 20	--- Refractometers	u	Free	-
9027 50 30	--- Polarimeters	u	Free	-
9027 50 90	--- Other	u	Free	-
	- <i>*Other instruments and apparatus:</i>			
*9027 81 00	-- Mass spectrometres	u	Free	-
*9027 89	-- <i>Other:</i>			
*9027 89 10	---- Viscometres	u	Free	-
*9027 89 20	---- Calorimetres	u	Free	-

(1)	(2)	(3)	(4)	(5)
*9027 89 30	--- Instruments and apparatus for measuring the surface or interfacial tension of liquids	u	Free	-
9027 89 90	--- Other	u	Free	-
9027 90	- <i>Microtomes; parts and accessories :</i>			
9027 90 10	--- Microtomes, including parts and accessories thereof	kg.	7.5%	-
9027 90 20	--- Printed circuit assemblies for the goods of sub-heading 9027 80	kg.	7.5%	-
9027 90 90	--- Other	kg.	7.5%	-
<b>9028</b>	<b>GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR</b>			
9028 10 00	- Gas meters	u	7.5%	-
9028 20 00	- Liquid meters	u	7.5%	-
9028 30	- <i>Electricity meters :</i>			
9028 30 10	--- For alternating current	u	**25%	-
9028 30 90	--- Other	u	15%	-
9028 90	- <i>Parts and accessories :</i>			
9028 90 10	--- For electricity meters	kg.	**20%	-
9028 90 90	--- Other	kg.	7.5%	-
<b>9029</b>	<b>REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 9014 OR 9015; STROBOSCOPES</b>			
9029 10	- <i>Revolution counters, production counters, taximeters, mileometers, pedometers and the like :</i>			
9029 10 10	--- Taximeters	u	10%	-
9029 10 90	--- Other	u	7.5%	-
9029 20	- <i>Speed indicators and tachometers; stroboscopes :</i>			
9029 20 10	--- Tachometers, non-electrical	u	7.5%	-
9029 20 20	--- Speedometers, non-electrical	u	7.5%	-
9029 20 30	--- Stroboscopes	u	7.5%	-
9029 20 90	--- Other	u	7.5%	-
9029 90 00	- Parts and accessories	kg.	7.5%	-
<b>9030</b>	<b>OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING 9028; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS</b>			

\*w.e.f. 01.01.2022

\*\*w.e.f. 01.05.2022

(1)	(2)	(3)	(4)	(5)
9030 10 00	- Instruments and apparatus for measuring or detecting ionising radiations	u	7.5%	-
9030 20 00	- Oscilloscopes and oscillographs	u	7.5%	-
	- <i>Other instruments and apparatus, for measuring or checking voltage, current, resistance or *power (other than those for measuring or checking semiconductor wafers or devices)</i>			
9030 31 00	-- Multimeters without a recording device	u	**7.5%	-
9030 32 00	-- Multimeters with a recording device	u	7.5%	-
9030 33	-- Other, without a recording device:			
9030 33 10	--- Ammeters, volt meters and watt meters	u	7.5%	-
9030 33 20	--- Spectrum resistance meters	u	7.5%	-
9030 33 30	--- Capacitance meter	u	7.5%	-
9030 33 40	--- Frequency measuring apparatus	u	7.5%	-
9030 33 50	--- Megar meters	u	7.5%	-
9030 33 90	--- Other	u	7.5%	-
9030 39 00	-- Other, with a recording device	u	7.5%	-
9030 40 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	Free	-
	- <i>Other instruments and apparatus :</i>			
9030 82 00	-- *For measuring or checking semiconductor wafers or devices (including integrated circuits)	u	Free	-
9030 84 00	-- Other, with a recording device	u	7.5%	-
9030 89	-- <i>Other :</i>			
9030 89 10	--- Scintillator counters	u	7.5%	-
9030 89 20	--- Vectroscope	u	7.5%	-
9030 89 90	--- Other	u	7.5%	-
9030 90	- <i>Parts and accessories :</i>			
9030 90 10	--- Of meters and counters	kg.	**7.5%	-
9030 90 90	--- Other	kg.	7.5%	-
<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	u	7.5%	-
9031 20 00	- Test benches	u	7.5%	-
	- <i>Other optical instruments and appliances :</i>			
9031 41 00	-- *For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	u	Free	-

\*w.e.f. 1.1.2022

\*\*w.e.f. 01.05.2022

(1)	(2)	(3)	(4)	(5)
9031 49 00	-- Other	u	7.5%	-
9031 80 00	- Other instruments, appliances and machines	u	15%	-
9031 90 00	- Parts and accessories	u	7.5%	-
<b>9032</b>	<b>AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS</b>			
9032 10	- <i>Thermostats</i> :			
9032 10 10	--- For refrigerating and air-conditioning appliances and machinery	u	7.5%	-
9032 10 90	--- Other	u	7.5%	-
9032 20	- <i>Manostats</i> :			
9032 20 10	--- For refrigerating and air-conditioning appliances and machinery	u	7.5%	-
9032 20 90	--- Other	u	7.5%	-
	- <i>Other instruments and apparatus</i> :			
9032 81 00	-- Hydraulic or pneumatic	u	7.5%	-
9032 89	-- <i>Other</i> :			
9032 89 10	--- Electronic automatic regulators	u	15%	-
9032 89 90	--- Other	u	15%	-
9032 90 00	- Parts and accessories	kg.	7.5%	-
<b>9033 00 00</b>	<b>PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90</b>	kg.	7.5%	-

### Exemption to the goods specified in col.(3) of the table:

[Notfn. No. 28/2021-Cus., dated 24.04.2021, As amended by 31/21, 41/21]

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with section 141 of Finance Act, 2020 (12 of 2020), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in column (2) of the said Table, when imported into India, from the whole of the duty of customs leviable thereon under the said First Schedule and the whole of health cess leviable thereon under section 141 of the said Finance Act, namely-

Table		
S.No.	Chapter or heading sub-heading or tariff items	Description of goods
(1)	(2)	(3)

1.	9019 20, 9804	Oxygen concentrator including flow meter, regulator, connectors and tubings.
2.	2804 40	Medical Oxygen
3.	8421 39	Vacuum Pressure Swing Absorption (VPSA) and Pressure Swing Absorption (PSA) oxygen plants, Cryogenic oxygen Air Separation Units (ASUs) producing liquid/gaseous oxygen.
4.	7311	Oxygen canister.
5.	9018	Oxygen filling systems.
6.	7311	Oxygen storage tanks.
7.	9018	Oxygen generator
8.	7311	ISO containers for Shipping Oxygen
9.	7311, 8418 or 8419	Cryogenic road transport tanks for Oxygen
10.	7311, 8418 or 8419	Oxygen cylinders including cryogenic cylinders and tanks
11.	Any Chapter	Parts of goods at S.No.1 and 3 to 10 above, used in the manufacture of equipment related to the production, transportation, distribution or storage of Oxygen, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
12.	9019	Any other device from which oxygen can be generated
13.	9018 or 9019	Ventilators, including ventilator with compressors; all accessories and tubings; humidifiers; viral filters (should be able to function as high flow device and come with nasal canula).
14.	9018	High flow nasal canula device with all attachments; nasal canula for use with the device.
15.	6506 99 00	Helmets for use with non-invasive ventilation.
16.	9019	Non-invasive ventilation oronasal masks for ICU ventilators.
17.	9019	Non-invasive ventilation nasal masks for ICU ventilators.
18.	3002	COVID-19 vaccine.
19.	29 or 30	Amphotericin

2. This notification shall remain in force upto and inclusive of the 30th September, 2021.

**Table**

