

2017 Tariff Classification – current at 31 December 2021

Please be aware that some pages have been superseded.

To check the current tariff classification and rate of customs duty that applies to your goods, please check the [Current Tariff Classification page](#) on the Australian Border Force website.

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**

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- 9001 Optical fibres and optical fibre bundles; optical fibre cables other than those of 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
- 9002 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
- 9003 Frames and mountings for spectacles, goggles or the like, and parts thereof
- 9004 Spectacles, goggles and the like, corrective, protective or other
- 9005 Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
- 9006 Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of 8539
- 9007 Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
- 9008 Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
- 9009 No heading
- 9010 Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
- 9011 Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection
- 9012 Microscopes other than optical microscopes; diffraction apparatus
- 9013 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
- 9014 Direction finding compasses; other navigational instruments and appliances
- 9015 Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
- 9016 Balances of a sensitivity of 5 cg or better, with or without weights

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**Section 18
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- 9017 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
 - 9018 Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
 - 9019 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
 - 9020 Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
 - 9021 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
 - 9022 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
 - 9023 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
 - 9024 Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
 - 9025 Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments
 - 9026 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 9014, 9015, 9028 or 9032
 - 9027 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
 - 9028 Gas, liquid or electricity supply or production meters, including calibrating meters therefor
 - 9029 Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of 9014 or 9015; stroboscopes
 - 9030 Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations
 - 9031 Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
 - 9032 Automatic regulating or controlling instruments and apparatus
 - 9033 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90
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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 (4016), of leather or of composition leather (4205) or of textile material (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 6903; ceramic wares for laboratory, chemical or other technical uses, of 6909;
- (d) Glass mirrors, not optically worked, of 7009, or mirrors of base metal or of precious metal, not being optical elements (8306 or Chapter 71);
- (e) Goods of 7007, 7008.00.00, 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);

- ★ (g) Pumps incorporating measuring devices, of 8413; weight-operated counting or checking machinery, or separately presented weights for balances (8423); lifting or handling machinery (8425 to 8428); paper or paperboard cutting machines of all kinds (8441); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of 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 (8470); valves or other appliances of 8481; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of 8486;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (8512); portable electric lamps of 8513; cinematographic sound recording, reproducing or re-recording apparatus (8519); sound-heads (8522); television cameras, digital cameras and video camera recorders (8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (8526); connectors for optical fibres, optical fibre bundles or cables (8536); numerical control apparatus of 8537; sealed beam lamp units of 8539; optical fibre cables of 8544;
- (ij) Searchlights or spotlights of 9405;
- (k) Articles of Chapter 95;
- ★ (l) Monopods; bipods, tripods and similar articles of 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 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 8487, 8548 or 9033.00.00) 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 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 9033.00.00.

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- 3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4.- 9005 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 9013.
- 5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in 9013 and in 9031 are to be classified in 9031.
- 6.- For the purposes of 9021, “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.- 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, 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.

Additional Notes.

- 1.- This Chapter does not cover gas pressure regulators (so called) of the piston or diaphragm type, of a kind used with compressed gas cylinders or reticulated gas pipeline systems, incorporating a pressure reducing valve or the like, whether or not combined with a pressure gauge (8481).
- 2.- For the purposes of 9021.10.41 and 9021.10.49, *parts* does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of 9606.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/5

R.6

Reference Number	Statistical Code/Unit	Goods	Rate #
9001		OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF 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:	
9001.10.00	04 ..	- Optical fibres, optical fibre bundles and cables	5%
9001.20.00	03 ..	- Sheets and plates of polarising material	Free
9001.30		- Contact lenses:	
9001.30.10	37 No	--- Ophthalmic powered	5% CA:Free
9001.30.90	38 No	--- Other	5% DCS:4% CA:Free DCT:5%
9001.40.00	39 Pr	- Spectacle lenses of glass	5% CA:Free
9001.50.00	51 Pr	- Spectacle lenses of other materials	5% CA:Free
9001.90		- Other:	
9001.90.10		--- Goods, as follows:	5%
		(a) shaped eyepieces, not powered, for goggles and the like;	
		(b) other than of glass, of a kind used with motor vehicles;	
		(c) other articles of glass, other than prisms, mirrors or powered lenses	
		From 1 July 2017	2.5%
		From 1 July 2018	1.25%
		From 1 July 2019	Free
	10 ..	<i>Shaped eyepieces, not powered, for goggles and the like</i>	
	20 ..	<i>Other: .Glass semi-finished lens blanks for spectacles</i>	
	21 ..	<i>.Other</i>	
★★ 9001.90.90		--- Other	Free
	30 ..	<i>.Non-glass semi-finished lens blanks for spectacles</i>	
	31 ..	<i>.Other</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 10/3/17

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/6

Reference Number	Statistical Code/Unit		Goods	Rate #
9002			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:	
9002.1			- Objective lenses:	
9002.11.00	54	No	-- For cameras, projectors or photographic enlargers or reducers	Free
9002.19.00	20	..	-- Other	Free
9002.20.00	55	..	- Filters	Free
9002.90.00	23	..	- Other	Free
9003			FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF:	
9003.1			- Frames and mountings:	
9003.11.00	29	No	-- Of plastics	5%
9003.19.00			-- Of other materials	5%
	57	No	<i>Frames: .Spectacle type (including sunglass frames of the spectacle type but excluding frames for goggles)</i>	
	34	No	<i>.Other</i>	
	35	..	<i>Mountings</i>	
9003.90.00	36	..	- Parts	5%
9004			SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER:	
9004.10.00	01	No	- Sunglasses	5%
9004.90.00			- Other	5%
	02	No	<i>Non-powered safety eyewear (including sporting goggles)</i>	
	03	No	<i>Other</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

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Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/7

R.7

Reference Number	Statistical Code/Unit		Goods	Rate #
9005			BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY:	
9005.10.00	04	No	- Binoculars	Free
9005.80.00			- Other instruments	Free
	54	No	Refracting telescopes, monocular or binocular	
	07	No	Other	
★ ★ 9005.90.00	58	..	- Parts and accessories (including mountings)	Free
★ 9006			PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASH LIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF 8539:	
9006.30.00	16	No	- 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	Free
9006.40.00	17	No	- Instant print cameras	Free
9006.5			- Other cameras:	
9006.51.00	18	No	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	Free
9006.52.00	21	No	-- Other, for roll film of a width less than 35 mm	Free
9006.53.00	22	No	-- Other, for roll film of a width of 35 mm	Free
★ 9006.59			-- Other:	
★ ★ 9006.59.10	05	No	--- Cameras:	5%
			(a) used for preparing printing plates or cylinders; and	DCS:4%
			(b) used solely or principally in the graphic arts industries for the production of line, continuous tone or half-tone images	DCT:5%
★ ★ 9006.59.90	12	No	--- Other	Free
★	Subheadings 9006.10, 9006.10.10, and 9006.10.90 repealed.			

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★ ★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/8

Reference Number	Statistical Code/Unit		Goods	Rate #
9006.6			- Photographic flashlight apparatus and flashbulbs:	
9006.61.00	24	No	-- Discharge lamp ("electronic") flashlight apparatus	Free
9006.69.00	25	No	-- Other	Free
9006.9			- Parts and accessories:	
★★ 9006.91.00	01	..	-- For cameras	Free
9006.99.00	63	..	-- Other	Free
9007			CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS:	
9007.10.00	10	No	- Cameras	Free
9007.20.00	51	No	- Projectors	Free
9007.9			- Parts and accessories:	
★★ 9007.91.00	12	..	-- For cameras	Free
9007.92.00	09	..	-- For projectors	Free
9008			IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS:	
9008.50			- Projectors, enlargers and reducers:	
9008.50.10	17	No	--- Overhead projectors	5% DCS:4% DCT:5%
9008.50.90	18	No	--- Other	Free
9008.90.00	24	..	- Parts and accessories	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 1/1/17

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/9

R.9

Reference Number	Statistical Code/Unit	Goods	Rate #
9010		APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS:	
9010.10.00	47 No	- 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	Free
9010.50		- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:	
9010.50.10	55 No	--- Goods, as follows: (a) layout tables; (b) photographic silver recovery apparatus; (c) vacuum frames	Free
9010.50.20	56 No	--- Apparatus and equipment for the processing of sensitised film or paper, NSA	Free
9010.50.90	59 No	--- Other	Free
★ 9010.60.00	58 No	- Projection screens	5%
		From 1 July 2018	3.75%
		From 1 July 2019	Free
9010.90		- Parts and accessories:	
9010.90.10	30 ..	--- For goods of 9010.50.90	Free
★ 9010.90.20	36 ..	--- For goods of 9010.50.20 or 9010.60.00	5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free
★ ★ 9010.90.30	37 ..	--- For goods of 9010.50.10	5% DCS:4% DCT:5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free
★ ★ 9010.90.90	38 ..	--- Other	5% DCS:4% DCT:5%
9011		COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION:	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/1/17

Unless otherwise indicated general rate applies for CA.

★ ★ S Operative 1/1/17

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

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**Section 18
Chapter 90/10**

Reference Number	Statistical Code/Unit		Goods	Rate #
9011.10.00	03	No	- Stereoscopic microscopes	Free
9011.20.00	04	No	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	Free
9011.80.00	04	No	- Other microscopes	Free
9011.90.00	06	..	- Parts and accessories	Free
9012			MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS:	
9012.10.00	20	No	- Microscopes other than optical microscopes; diffraction apparatus	Free
9012.90.00	20	..	- Parts and accessories	Free
9013			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:	
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	Free
	08	No	<i>Telescopic sights for fitting to arms</i>	
	09	No	<i>Other</i>	
9013.20.00	10	No	- Lasers, other than laser diodes	Free
9013.80.00	54	No	- Other devices, appliances and instruments	Free
9013.90.00			- Parts and accessories	Free
	48	..	<i>For goods of 9013.20.00</i>	
	49	..	<i>Other</i>	
9014			DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES:	
9014.10.00	16	No	- Direction finding compasses	Free
9014.20.00			- Instruments and appliances for aeronautical or space navigation (other than compasses)	Free
	18	No	<i>Electric</i>	
	19	No	<i>Other</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/11

R.6

Reference Number	Statistical Code/Unit		Goods	Rate #
9014.80.00			- Other instruments and appliances	Free
	50	No	<i>Incorporating, or designed to incorporate, lasers</i>	
	51	No	<i>Other</i>	
9014.90.00			- Parts and accessories	Free
	52	..	<i>For goods of 9014.80.00.50</i>	
	53	..	<i>Other</i>	
9015			SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS:	
9015.10.00	78	No	- Rangefinders	Free
9015.20.00	76	No	- Theodolites and tachymeters (tacheometers)	Free
9015.30.00			- Levels	Free
	56	No	<i>Incorporating, or designed to incorporate, lasers</i>	
	57	No	<i>Other</i>	
9015.40.00	79	No	- Photogrammetrical surveying instruments and appliances	Free
9015.80.00			- Other instruments and appliances	Free
	58	No	<i>Goods, as follows: (a) incorporating, or designed to incorporate, lasers; (b) electrical geophysical instruments and appliances</i>	
	59	No	<i>Other</i>	
★★ 9015.90.00	06	..	- Parts and accessories	Free
9016.00.00	80	..	BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS	Free
9017			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:	
9017.10.00	08	No	- Drafting tables and machines, whether or not automatic	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 1/1/17

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DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/12

Reference Number	Statistical Code/Unit	Goods	Rate #
9017.20		- Other drawing, marking-out or mathematical calculating instruments:	
9017.20.10	40 No	--- Goods, as follows: (a) disc calculators and the like; (b) drawing curves; (c) parallel rules of plastic; (d) protractors; (e) set squares; (f) stencils	5%
9017.20.90	49 No	--- Other	Free
9017.30.00	50 No	- Micrometers, callipers and gauges	Free
9017.80		- Other instruments:	
9017.80.20	54 No	--- Goods, as follows: (a) graduated rules of wood or plastic, other than folding rules; (b) steel tape measures	5%
9017.80.80	57 No	--- Other	Free
9017.90.00	60 ..	- Parts and accessories	Free
9018		INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS:	
9018.1		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018.11.00	16 ..	-- Electro-cardiographs	Free
9018.12.00	43 No	-- Ultrasonic scanning apparatus	Free
9018.13.00	44 No	-- Magnetic resonance imaging apparatus	Free
9018.14.00	45 No	-- Scintigraphic apparatus	Free
9018.19.00		-- Other	Free
	69 No	<i>Physiological equipment for monitoring or recording respiration rate, heart beat rate, blood pressure or body temperature</i>	
	70 ..	Goods, as follows: (a) audiometers, single channel, of the screening type other than those used solely for testing the hearing of new born infants; (b) kymographs	
	71 ..	<i>Other</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/13

R.8				
Reference Number	Statistical Code/Unit		Goods	Rate #
9018.20.00	20 ..		- Ultra-violet or infra-red ray apparatus	Free
9018.3			- Syringes, needles, catheters, cannulae and the like:	
9018.31.00			-- Syringes, with or without needles	Free
	86 ..		<i>Syringes of plastic with or without needles, designed for use with injection or puncture needles</i>	
	87 ..		<i>Other</i>	
9018.32.00			-- Tubular metal needles and needles for sutures	Free
	88 No		<i>Injection or puncture needles</i>	
	89 ..		<i>Other</i>	
9018.39.00			-- Other	Free
	90 ..		<i>Catheters (other than elastic gum woven catheters), cannulae, suction tubes and the like</i>	
	91 ..		<i>Other</i>	
9018.4			- Other instruments and appliances, used in dental sciences:	
9018.41.00	04 No		-- Dental drill engines, whether or not combined on a single base with other dental equipment	Free
9018.49.00			-- Other	Free
	79 ..		<i>Goods, as follows:</i> <i>(a) apparatus for the administration of anaesthetic gases;</i> <i>(b) dental endodontic depth measuring gauges, dental occlusal programming units;</i> <i>(c) dental chairs;</i> <i>(d) operating handpieces</i>	
	77 ..		<i>Other</i>	
9018.50.00	08 ..		- Other ophthalmic instruments and appliances	Free
9018.90.00			- Other instruments and appliances	Free
	81 No		<i>Goods, as follows:</i> <i>(a) apparatus for the administration of anaesthetic gases;</i> <i>(b) drainage appliances (including calibrated drainage bags) with, or designed to be used with, a catheter;</i> <i>(c) incubators for babies;</i> <i>(d) infusion or transfusion sets for blood or other fluids;</i> <i>(e) suction apparatus</i>	
	82 No		<i>Blood packs and blood pack systems used for collecting, processing, storing and administering blood and blood components</i>	
	83 No		<i>Defibrillators</i>	
	07 ..		<i>Other</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/14

Reference Number	Statistical Code/Unit	Goods	Rate #
9019		MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS:	
9019.10.00	12 ..	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	Free
9019.20.00		- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free
	84 ..	<i>Goods, as follows: (a) aerosol therapy apparatus; (b) ozone therapy apparatus</i>	
	85 ..	<i>Other</i>	
9020.00.00		OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	Free
	51 ..	<i>Breathing appliances of a kind designed to enable the wearer to breathe underwater</i>	
	52 ..	<i>Other</i>	
9021		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:	
9021.10		- Orthopaedic or fracture appliances:	
9021.10.10	64 ..	--- Footwear and special insoles made to measure for a specific orthopaedic disorder	Free
9021.10.20	69 ..	--- Footwear, NSA, excluding parts, designed to correct orthopaedic conditions	5%
9021.10.30	56 ..	--- Special insoles, NSA, excluding parts, designed to correct orthopaedic conditions	5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/15

R.8				
Reference Number	Statistical Code/Unit		Goods	Rate #
9021.10.4			--- Parts for goods of 9021.10.20 or 9021.10.30:	
9021.10.41	72 ..		---- Of metal	5%
9021.10.49	74 ..		---- Other	5%
9021.10.90			--- Other	Free
			<i>Fracture appliances:</i>	
	75 ..		<i>.Preventing or correcting bodily deformities</i>	
	76 ..		<i>.Supporting or holding parts of the body following an illness, operation or injury</i>	
	77 ..		<i>Other orthopaedic or fracture appliances, NSA</i>	
	73 ..		<i>Parts for goods of 9021.10.10</i>	
9021.2			- Artificial teeth and dental fittings:	
9021.21.00	17 ..		-- Artificial teeth	Free
9021.29.00	18 ..		-- Other	Free
9021.3			- Other artificial parts of the body:	
9021.31.00	78 No		-- Artificial joints	Free
9021.39.00	79 ..		-- Other	Free
9021.40.00	20 No		- Hearing aids, excluding parts and accessories	Free
9021.50.00	21 ..		- Pacemakers for stimulating heart muscles, excluding parts and accessories	Free
9021.90.00			- Other	Free
	22 ..		<i>Parts and accessories for hearing aids</i>	
	90 ..		<i>Other</i>	
9022			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:	
9022.1			- 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	45 ..		-- Computed tomography apparatus	Free
9022.13.00	46 ..		-- Other, for dental uses	Free
9022.14.00	47 ..		-- Other, for medical, surgical or veterinary uses	Free
9022.19.00	25 ..		-- For other uses	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/16

Reference Number	Statistical Code/Unit		Goods	Rate #
9022.2			- 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	26	..	- - For medical, surgical, dental or veterinary uses	Free
9022.29.00	52	..	- - For other uses	Free
9022.30.00	28	No	- X-ray tubes	Free
9022.90.00	30	..	- Other, including parts and accessories	Free
9023.00.00	01	..	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	Free
9024			MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS):	
9024.10.00	46	..	- Machines and appliances for testing metals	Free
9024.80.00	47	..	- Other machines and appliances	Free
9024.90.00	06	..	- Parts and accessories	Free
9025			HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS:	
9025.1			- Thermometers and pyrometers, not combined with other instruments:	
9025.11.00	07	No	- - Liquid-filled, for direct reading	Free
9025.19.00	40	No	- - Other	Free
9025.80.00	48	No	- Other instruments	Free
9025.90.00	16	..	- Parts and accessories	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/17

R.10					
Reference Number	Statistical Code/Unit		Goods	Rate #	
9026			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 9014, 9015, 9028 OR 9032:		
9026.10			- For measuring or checking the flow or level of liquids:		
9026.10.20	59	No	--- Gauges of a kind used as components in passenger motor vehicles	5%	
9026.10.80	53	No	--- Other	Free	
9026.20			- For measuring or checking pressure:		
9026.20.20	61	No	--- Gauges of a kind used as components in passenger motor vehicles	5%	
9026.20.80			--- Other	Free	
	98	No	<i>Gauges of a kind used in motor vehicles other than passenger motor vehicles</i>		
	62	No	<i>Electric gauges, NSA</i>		
	63	No	<i>Other</i>		
9026.80			- Other instruments or apparatus:		
9026.80.20	99	No	--- Gauges of a kind used as components in passenger motor vehicles	5%	
9026.80.80	34	No	--- Other	Free	
9026.90.00			- Parts and accessories	Free	
	91	..	<i>For goods of 9026.10.20, 9026.20.20 or 9026.80.20</i>		
	95	..	<i>Other</i>		
9027			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:		
9027.10.00	01	No	- Gas or smoke analysis apparatus	Free	
9027.20.00	02	No	- Chromatographs and electrophoresis instruments	Free	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/18

Reference Number	Statistical Code/Unit	Goods	Rate #
9027.30.00		- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free
	42 No	<i>Spectrometers; spectrographs</i>	
		<i>Spectrophotometers:</i>	
	43 No	<i>.Electrical</i>	
	44 No	<i>.Other</i>	
9027.50.00	69 No	- Other instruments and apparatus using optical radiations (UV, visible, IR)	Free
9027.80.00	41 No	- Other instruments and apparatus	Free
9027.90.00		- Microtomes; parts and accessories	Free
	47 ..	<i>Parts and accessories for electrical spectrophotometers of 9027.30.00.43</i>	
	48 ..	<i>Parts and accessories for electrical pH and rH meters of 9027.80.00.41</i>	
		<i>Other:</i>	
	49 No	<i>.Microtomes</i>	
	50 ..	<i>.Other</i>	
9028		GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR:	
9028.10		- Gas meters:	
9028.10.10	24 No	--- Of the household supply kind	5%
9028.10.90	25 No	--- Other	Free
9028.20		- Liquid meters:	
9028.20.10	26 No	--- Water meters, as follows: (a) of the inferential kind; (b) of the positive kind not exceeding 100 mm diameter in size	5%
9028.20.90	27 No	--- Other	Free
★ 9028.30.00		- Electricity meters	3.75%
		From 1 July 2017	2.5%
		From 1 July 2018	1.25%
		From 1 July 2019	Free
	17 No	<i>Single phase</i>	
	18 No	<i>Other</i>	
9028.90.00	68 ..	- Parts and accessories	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/1/17

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/19

R.8

Reference Number	Statistical Code/Unit	Goods	Rate #
9029		REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF 9014 OR 9015; STROBOSCOPES:	
9029.10		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029.10.20	03 No	--- Of a kind used as components in passenger motor vehicles	5%
9029.10.80	06 No	--- Other	Free
9029.20		- Speed indicators and tachometers; stroboscopes:	
9029.20.10	68 No	--- Of a kind used as components in passenger motor vehicles	5%
9029.20.90	71 No	--- Other	Free
9029.90		- Parts and accessories:	
9029.90.10	72 ..	--- For goods of 9029.10.20 or 9029.20.10	5%
9029.90.90	73 ..	--- Other	Free
9030		OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF 9028; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS:	
9030.10.00	74 No	- Instruments and apparatus for measuring or detecting ionising radiations	Free
9030.20.00	75 No	- Oscilloscopes and oscillographs	Free
9030.3		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:	
9030.31.00	40 No	-- Multimeters without a recording device	Free
9030.32.00	41 No	-- Multimeters with a recording device	Free
9030.33.00	42 No	-- Other, without a recording device	Free
9030.39.00	43 No	-- Other, with a recording device	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/20

Reference Number	Statistical Code/Unit		Goods	Rate #
9030.40.00	36	No	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free
9030.8			- Other instruments and apparatus:	
9030.82.00	39	No	-- For measuring or checking semiconductor wafers or devices	Free
9030.84.00	47	No	-- Other, with a recording device	Free
9030.89.00	48	No	-- Other	Free
9030.90.00			- Parts and accessories	Free
	74	..	For goods of 9030.10.00	
	77	..	Other	
9031			MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS:	
9031.10			- Machines for balancing mechanical parts:	
★ 9031.10.20	67	No	--- Motor vehicle wheel balancers of the static kind	5%
			From 1 July 2018	3.75%
			From 1 July 2019	Free
9031.10.80	69	No	--- Other	Free
9031.20			- Test benches:	
9031.20.10	70	No	--- Electrical, for internal combustion engines	5%
9031.20.90	71	No	--- Other	Free
9031.4			- Other optical instruments and appliances:	
9031.41.00	42	No	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	Free
9031.49.00	44	No	-- Other	Free
9031.80.00			- Other instruments, appliances and machines	Free
	82	No	Goods, as follows: (a) bubble levels; (b) electrical dynamometers (chassis or engine), for testing motor vehicles or motor cycles; (c) electrical instruments, appliances and machines for analysing or testing internal combustion engines; (d) non-electrical instruments, appliances and machines	
	83	No	Other	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/1/17

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 90/21

(Chapter 91 follows)

R.12

Reference Number	Statistical Code/Unit		Goods	Rate #
9031.90.00	89	..	- Parts and accessories	Free
9032			AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS:	
9032.10.00	50	No	- Thermostats	Free
9032.20.00	94	No	- Manostats	Free
9032.8			- Other instruments and apparatus:	
9032.81.00	03	No	-- Hydraulic or pneumatic	Free
9032.89			-- Other:	
9032.89.1			--- Automatic voltage regulators of a kind commonly used with motor vehicles, for 6 V or 12 V systems:	
9032.89.11	18	No	---- Of a kind used as components in passenger motor vehicles	5%
9032.89.19	19	No	---- Other	Free
9032.89.80			--- Other	Free
	89	No	<i>Goods, as follows:</i> <i>(a) of a kind commonly used with dies or moulds to automatically control their temperature, being apparatus the control function of which is achieved by the temperature of the circulating fluid responding to changes in the temperature of the goods being controlled;</i> <i>(b) incorporating, or designed to incorporate, thyristors, power transistors or the like, of a kind used for controlling electric motors</i>	
	90	No	<i>Other</i>	
9032.90			- Parts and accessories:	
9032.90.20	92	..	--- Of a kind used as components in passenger motor vehicles	5%
9032.90.80	93	..	--- Other	Free
★★ 9033.00.00	11	..	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 1/1/17

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

R.2

CHAPTER 91
Clocks and watches and parts thereof

-
- 9101 Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
- 9102 Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of 9101
- 9103 Clocks with watch movements, excluding clocks of 9104.00.00
- 9104 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
- 9105 Other clocks
- 9106 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)
- 9107 Time switches with clock or watch movement or with synchronous motor
- 9108 Watch movements, complete and assembled
- 9109 Clock movements, complete and assembled
- 9110 Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements
- 9111 Watch cases and parts thereof
- 9112 Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof
- 9113 Watch straps, watch bands and watch bracelets, and parts thereof
- 9114 Other clock or watch parts
-

Notes.

1.- This Chapter does not cover:

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (7113 or 7117, 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 7115); clock or watch springs are, however, to be classified as clock or watch parts (9114);
- (d) Bearing balls (7326 or 8482, as the case may be);
- (e) Articles of 8412 constructed to work without an escapement;
- (f) Ball bearings (8482); 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).

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 18
Chapter 91/2**

- 2.- 9101 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 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in 9102.
- 3.- For the purposes of this Chapter, "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.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 91/3

R.5

Reference Number	Statistical Code/Unit		Goods	Rate #
9101			WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:	
9101.1			- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9101.11.00	<i>36</i>	<i>No</i>	-- With mechanical display only	Free
★★ 9101.19.00	<i>37</i>	<i>No</i>	-- Other	Free
9101.2			- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9101.21.00	<i>04</i>	<i>No</i>	-- With automatic winding	Free
9101.29.00	<i>39</i>	<i>No</i>	-- Other	Free
9101.9			- Other:	
9101.91.00	<i>40</i>	<i>No</i>	-- Electrically operated	Free
9101.99.00	<i>41</i>	<i>No</i>	-- Other	Free
9102			WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF 9101:	
9102.1			- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102.11.00	<i>42</i>	<i>No</i>	-- With mechanical display only	Free
9102.12.00	<i>43</i>	<i>No</i>	-- With opto-electronic display only	Free
9102.19.00	<i>44</i>	<i>No</i>	-- Other	Free
9102.2			- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9102.21.00	<i>11</i>	<i>No</i>	-- With automatic winding	Free
9102.29.00	<i>45</i>	<i>No</i>	-- Other	Free
9102.9			- Other:	
9102.91.00	<i>46</i>	<i>No</i>	-- Electrically operated	Free
9102.99.00	<i>47</i>	<i>No</i>	-- Other	Free

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★★ S Operative 1/1/12

Unless otherwise indicated general rate applies for CA.

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DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 91/4

Reference Number	Statistical Code/Unit		Goods	Rate #
9103			CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF 9104.00.00:	
9103.10.00	48	No	- Electrically operated	Free
9103.90.00	49	No	- Other	Free
9104.00.00	17	No	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	Free
9105			OTHER CLOCKS:	
9105.1			- Alarm clocks:	
9105.11.00	50	No	- - Electrically operated	Free
9105.19.00	59	No	- - Other	Free
9105.2			- Wall clocks:	
9105.21.00	53	No	- -Electrically operated	Free
9105.29.00	60	No	- - Other	Free
9105.9			- Other:	
9105.91.00	56	No	- - Electrically operated	Free
9105.99.00	63	No	- - Other	Free
9106			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):	
9106.10.00	27	No	- Time-registers; time-recorders	5% DCS:Free
9106.90.00			- Other	Free
	10	No	<i>Parking meters</i>	
	29	No	<i>Other</i>	
★★ 9107.00.00	24	No	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	5%

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★★ S Operative 1/1/12

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DCT denotes the rate for HK, KR, SG and TW.

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 91/5

R.5

Reference Number	Statistical Code/Unit		Goods	Rate #
9108			WATCH MOVEMENTS, COMPLETE AND ASSEMBLED:	
9108.1			- Electrically operated:	
9108.11.00	32	No	- - With mechanical display only or with a device to which a mechanical display can be incorporated	Free
9108.12.00	33	No	- - With opto-electronic display only	Free
9108.19.00	34	No	- - Other	Free
9108.20.00	04	No	- With automatic winding	Free
9108.90.00	40	No	- Other	Free
9109			CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED:	
9109.10.00	20	No	- Electrically operated	Free
9109.90.00	39	No	- Other	Free
9110			COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS:	
9110.1			- Of watches:	
9110.11.00	11	SR	- - Complete movements, unassembled or partly assembled (movement sets)	Free
9110.12.00	12	..	- - Incomplete movements, assembled	Free
9110.19.00	13	..	- - Rough movements	Free
9110.90			- Other:	
9110.90.10	14	..	--- Of goods of 9107.00.00	5%
9110.90.90	15	..	--- Other	Free
9111			WATCH CASES AND PARTS THEREOF:	
9111.10.00	16	No	- Cases of precious metal or of metal clad with precious metal	Free
9111.20.00	17	No	- Cases of base metal, whether or not gold- or silver-plated	Free
9111.80.00	18	No	- Other cases	Free
9111.90.00	19	..	- Parts	Free

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1/1/12

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DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 91/6

(Chapter 92 follows)

Reference Number	Statistical Code/Unit		Goods	Rate #
9112			CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF:	
9112.20.00	<i>41</i>	<i>No</i>	- Cases	Free
9112.90.00	<i>22</i>	<i>..</i>	- Parts	Free
9113			WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF:	
9113.10.00	<i>23</i>	<i>..</i>	- Of precious metal or of metal clad with precious metal	5% CA:Free
9113.20.00	<i>24</i>	<i>..</i>	- Of base metal, whether or not gold- or silver-plated	Free
9113.90.00	<i>25</i>	<i>..</i>	- Other	5% CA:Free
9114			OTHER CLOCK OR WATCH PARTS:	
9114.10.00	<i>26</i>	<i>No</i>	- Springs, including hair-springs	Free
9114.30.00	<i>28</i>	<i>..</i>	- Dials	Free
9114.40.00	<i>29</i>	<i>..</i>	- Plates and bridges	Free
9114.90.00	<i>03</i>	<i>..</i>	- Other	Free

★ Subheading 9114.20.00 repealed.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

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DCT denotes the rate for HK, KR, SG and TW.

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CHAPTER 92

**Musical instruments; parts and
accessories of such articles**

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- 9201 Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments
- 9202 Other string musical instruments (for example, guitars, violins, harps)
- 9203 No heading
- 9204 No heading
- 9205 Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
- 9206 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)
- 9207 Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
- 9208 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
- 9209 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
-

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 (9503);
- ★ (d) Brushes for cleaning musical instruments (9603), or monopods, bipods, tripods and similar articles (9620); or
- (e) Collectors' pieces or antiques (9705.00.00 or 9706.00.00).

2.- Bows and sticks and similar devices used in playing the musical instruments of 9202 or 9206.00.00 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 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 92/3

R.5

Reference Number	Statistical Code/Unit		Goods	Rate #
9201			PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS:	
9201.10.00	51	No	- Upright pianos	Free
9201.20.00	52	No	- Grand pianos	Free
9201.90.00	53	No	- Other	Free
9202			OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS):	
9202.10.00	07	No	- Played with a bow	Free
9202.90.00			- Other	5% DCS:4% DCT:5%
	38	No	<i>Acoustic guitars including acoustic-electric</i>	
	39	No	<i>Other</i>	
9205			WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES), OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS:	
9205.10.00	13	No	- Brass-wind instruments	Free
9205.90.00			- Other	Free
	15	No	<i>Flutes and piccolos</i>	
	16	No	<i>Clarinets</i>	
	36	No	<i>Saxophones</i>	
	38	No	<i>Other</i>	
9206.00.00			PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	5% DCS:Free
	42	SR	<i>Drum sets (comprising at least bass drum, tom toms, snare drum and hardware)</i>	
	43	No	<i>Other drums</i>	
	44	No	<i>Cymbals</i>	
	45	No	<i>Other</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

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DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 92/4

Reference Number	Statistical Code/Unit	Goods	Rate #
9207		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	Free
	40 No	Organs	
	23 No	Synthesizers	
		Other:	
	46 No	.Pianos	
	47 No	.Other	
9207.90.00		- Other	5% DCS:4% DCT:5%
	48 No	Electric bass guitars	
	49 No	Electric guitars (excluding bass guitars, acoustic-electric)	
	50 No	Other	
9208		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:	
9208.10.00	26 No	- Musical boxes	Free
9208.90.00	27 No	- Other	Free

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1/1/12

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 18
Chapter 92/5

(Section 19 follows)

R.5

Reference Number	Statistical Code/Unit	Goods	Rate #
9209		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:	
9209.30.00		- Musical instrument strings	Free
	51 ..	<i>Guitar and bass guitar strings</i>	
	52 ..	<i>Other</i>	
9209.9		- Other:	
9209.91.00	31 ..	-- Parts and accessories for pianos	Free
9209.92.00	32 ..	-- Parts and accessories for the musical instruments of 9202	5% DCS:4% DCT:5%
9209.94.00	34 ..	-- Parts and accessories for the musical instruments of 9207	Free
★★ 9209.99.00	54 ..	-- Other	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 1/1/17

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