

Ref: CG 06/03/09-10

**Item : Telescopic sights and other devices suitable for use with arms**

**Description of goods:**

- (i) Telescopic sights and other optical devices suitable for use with arms and **mounted thereon or presented with the firearms on which they are designed to be mounted.**



- (ii) Telescopic sights and other optical devices suitable for use with/fitting to arms **but** otherwise presented (**presented separately**).



**Classification:**

- (a) Telescopic sights and other optical devices etc...as at (i) above are classified with the arms in Heading **93.03**.
- (b) Telescopic sights and other optical devices etc...(**presented separately**) as at (ii) above are classified with the arms in Heading **90.13 (HS Code 9013.10)**

**Rationale:**

*Note 1 (d) to Chapter 93*

*General Notes to Chapter 93*

*Note 5 to Heading 90.13 and*

*By application of GIRs 1 and 6 of the Harmonised Commodity Description and Coding System.*