

Section XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1. This Chapter does not cover:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Explanatory remarks to Chapter 93

1. In accordance with Note 4 of section 2 of "the law amending some Articles of the law on the Third Economic, Social and Cultural Development Plan of the Islamic Republic of Iran, and the manner in which duties and other levies are established and collected from producers of goods, providers of service, and imported goods" the main defence-related items of the country are exempted from import duty.
2. In accordance with paragraph 3 of Article 40 of the Customs Affairs Law approved on 19.06.1971 (30.03.1350), the importation of military and hunting weapons of any kind, explosive charges, cartridges, bullets and other war ammunition, dynamite, combustible preparations, and explosives is prohibited except by the authorization of the Ministry of Defence and Armed Forces Logistics.
3. The importation and exportation of goods covered by this chapter are prohibited, but may be authorized by the approval of the Ministry of Defence and Armed Forces Logistics.

Section XVII – Chapter 93

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9301	Military weapons, other than revolvers, pistols and the arms of heading 93.07.			*
	- Artillery weapons (for example, guns, howitzers and mortars):			
9301 11 00	-- Self-propelled	20	U	
9301 19 00	-- Other	20	U	
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	20	U	
9301 90 00	- Other	20	U	
9302 00 00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	20	U	*
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).			
9303 10 00	- Muzzle-loading firearms	20	U	*
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	20	U	
9303 30 00	- Other sporting, hunting or target-shooting rifles	20	U	
9303 90 00	- Other	20	U	
9304 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	20	U	*
9305	Parts and accessories of articles of headings 93.01 to 93.04.			*
9305 10 00	- Of revolvers or pistols	20	Kg	
	- Of shotguns or rifles of heading 93.03:			
9305 21 00	- Shotgun barrels	20	Kg	
9305 29 00	-- Other	20	Kg	
	- Other:			
9305 91 00	-- Of military weapons of heading 93.01	20	Kg	
9305 99 00	-- Other	20	Kg	
9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.			*
	- Shotgun cartridges and parts thereof; air gun pellets:			
9306 21 00	-- Cartridges	20	Kg	
9306 29 00	-- Other	20	Kg	
9306 30 00	- Other cartridges and parts thereof	20	Kg	
9306 90 00	- Other	20	Kg	
9307 00 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	20	Kg	*

* Please see the explanatory remarks to this Chapter.

