

Chapter 95

**Toys, games and sports requisites; parts and accessories thereof**

**notes.**

1.- This Chapter does not cover :

- (a) Candles (heading No. 34.06);
  - (b) Fireworks or other pyrotechnic articles of heading 36.04;
  - (c) Yarns, monofilament, cords or gut or the like for fishing cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
  - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
  - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
  - (f) Textile flags or bunting, or sails for boats, sailboards or land craft. of Chapter 63;
  - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
  - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
  - (k) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
    - (1) Bells, gongs or the like of heading 83.06;
    - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);"
    - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
    - (o) Children's bicycles (heading 87.12);
    - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
    - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
    - (r) Decoy calls or whistles (heading 92.08);
    - (s) Arms or other articles of Chapter 93;
    - (t) Electric garlands of all kinds (heading 94.05);
    - (u) Racket strings, tents or other camping goods, or gloves, mittens or mitts (classified according to their constituent material); or
    - (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note I above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading )."

**Subheading Note.** 1.- Subheading 9504.50 covers : (a) Video game consoles from which the image is reproduced on a vision receiver, a monitor or other external screen or surface; or (b) Video game machines having a self-contained video screen, whether or not portable. This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30)."

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
95.01		Deleted		
95.02		Deleted		
95.03		<b>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.</b>		
	95 03 00 10	- - - Bicycles	Value	5%
	95 03 00 20	- - - Dolls	Value	5%
	95 03 00 30	- - - Balloons	Value	5%
	95 03 00 40	- - - Remote-controlled reduced-size models of aircraft	Value	5%
	95 03 00 90	- - - Other	Value	5%
95.04		<b>Video game consoles and machines, articles for funfair, table or parlour games, including; pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>		
		- Articles and accessories for billiards of all kinds :		
	95 04 20 10	- - - Billiards of all kinds	Value	5%
	95 04 20 90	- - - Accessories	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	95 04 30 00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payments, other than bowling alley equipment	Value	5%
	95 04 40 00	- Playing cards	Value	5%
	95 04 50 00	- Video game consoles and machines, other than those of subheading 9504.30	Value	5%
	95 04 90 00	- Other	Value	5%
<b>95.05</b>		<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>		
	95 05 10 00	- Articles for christmas festivities	Value	5%
	95 05 90 00	- Other	Value	5%
<b>95.06</b>		<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.</b>		
		- Snow-skis and other snow-ski equipment :		
	95 06 11 00	- - skis	Value	5%
	95 06 12 00	- - Ski-fastenings (ski-bindings)	Value	5%
	95 06 19 00	- - Other	Value	5%
		- Water-skis, surf-boards, sailboards and other water-sport equipment :		
	95 06 21 00	- - Sailboards	Value	5%
	95 06 29 00	- - Other	Value	5%
		- Golf clubs and other golf equipment :		
	95 06 31 00	- - Clubs, complete	Value	5%
	95 06 32 00	- - Balls	Value	5%
	95 06 39 00	- - Other	Value	5%
	95 06 40 00	- Articles and equipment for table-tennis	Value	5%
		- Tennis, badminton or similar rackets, whether or not strung:		
	95 06 51 00	- - Lawn-tennis rackets, whether or not strung	Value	5%
	95 06 59 00	- - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
		- Balls, other than golf balls and table-tennis balls :		
	95 06 61 00	- - Lawn-tennis balls	Value	5%
	95 06 62 00	- - Inflatable	Value	5%
	95 06 69 00	- - Other	Value	5%
	95 06 70 00	- Ice skates and roller skates, including skating boots with skates attached	Value	5%
		- Other :		
	95 06 91 00	- - Articles and equipment for general physical exercise gymnastics or athletics	Value	5%
	95 06 99 00	- - Other	Value	5%
<b>95.07</b>		<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.</b>		
	95 07 10 00	- Fishing rods	Value	5%
	95 07 20 00	- Fish-hooks, whether or not snelled	Value	5%
	95 07 30 00	- Fishing reels	Value	5%
	95 07 90 00	- Other	Value	5%
<b>95.08</b>		<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries ; travelling theatres.</b>		
	95 08 10 00	- Travelling circuses and travelling menageries	Value	5%
		- Other :		
	95 08 90 10	- - - Roundabouts, swings	Value	5%
	95 08 90 90	- - - Other	Value	5%