

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Candles (heading 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) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
 - (f) Textile flags or bunting, or sails for boats, sailboats 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);
 - (l) 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;
 - (n) Children's bicycles (heading 87.12);
 - (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (p) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (q) Decoy calls or whistles (heading 92.08);
 - (r) Arms or other articles of Chapter 93;
 - (s) Electric garlands of all kinds (heading 94.05);
 - (t) Monopods, bipods, tripods and similar articles (heading 96.20);
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and 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 1 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 television 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).

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
[95.01]			Deleted – (In Nomenclature)			
[95.02]			Deleted – (In Nomenclature)			
95.03			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.			
9503.00	10		- - - Tricycles, scooters, pedal cars and similar wheeled toys	20%	kg	894.241
9503.00	20		- - - Dolls’ carriages	20%	kg	894.242
9503.00	30		- - - Dolls	20%	kg	894.249
9503.00	40		- - - Reduced-size (scale) models and similar recreational models	20%	kg&u	894.251
9503.00	50		- - - Puzzles of all kinds	20%	kg&u	894.259
9503.00	90		- - - Other toys	20%	kg&u	894.299
95.04			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.			
9504.20	00		- Articles and accessories for billiards of all kinds	20%	kg	894.33
9504.30	00		- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	20%	kg&u	894.35
9504.40	00		- Playing cards	20%	kg&u	894.37
9504.50	00		- Video game consoles and machines, other than those of subheading 9504.30	20%	kg&u	894.399
9504.90	00		- Other:			
9504.90	10		- - - Complete games of draught and chess	20%	kg&u	894.391
9504.90	90		- - - Other	20%	kg&u	894.399
95.05			Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
9505.10	00		- Articles for Christmas festivities:			
9505.10	10		- - - Artificial Christmas trees	20%	kg	894.451
9505.10	90		- - - Other	20%	kg	894.459
9505.90	00		- Other	20%	kg	894.49

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
95.06			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.			
9506.10	00		- Snow-skis and other snow-ski equipment:			
9506.11	00		- - Skis	10%	kg&2u	894.731
9506.12	00		- - Ski-fastenings (ski-bindings)	10%	kg	894.732
9506.19	00		- - Other	10%	kg	894.739
9506.20	00		- Water-skis, surf-boards, sailboards and other water-sport equipment:			
9506.21	00		- - Sailboards	10%	kg&u	894.741
9506.29	00		- - Other	10%	kg&u	894.749
9506.30	00		- Golf clubs and other golf equipment:			
9506.31	00		- - Clubs, complete	10%	kg&u	894.751
9506.32	00		- - Balls	10%	kg&u	894.752
9506.39	00		- - Other	10%	kg	894.759
9506.40	00		- Articles and equipment for table-tennis	10%	kg	894.791
9506.50	00		- Tennis, badminton or similar rackets, whether or not strung:			
9506.51	00		- - Lawn-tennis rackets, whether or not strung	10%	kg&u	894.761
9506.59	00		- - Other	10%	kg&u	894.769
9506.60	00		- Balls, other than golf balls and table-tennis balls:			
9506.61	00		- - Lawn-tennis balls	10%	kg&u	894.792
9506.62	00		- - Inflatable:			
9506.62	10		- - - For soccer	10%	kg&u	894.7931
9506.62	90		- - - Other	10%	kg&u	894.7939
9506.69	00		- - Other	10%	kg&u	894.794
9506.70	00		- Ice skates and roller skates, including skating boots with skates attached	10%	kg&2u	894.72
9506.90	00		- Other:			
9506.91	00		- - Articles and equipment for general physical exercise, gymnastics or athletics:			
9506.91	10		- - - For gymnastics	10%	kg	894.781
9506.91	20		- - - For athletics	10%	kg	894.782
9506.91	90		- - - Other	10%	kg	894.789
9506.99	00		- - Other:			
9506.99	10		- - - For cricket, other than cricket balls	10%	kg	894.795

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
9506.99	20		- - - For soccer, other than soccer balls	10%	kg	894.796
9506.99	30		- - - For lawn tennis, other than tennis rackets and balls	10%	kg	894.797
9506.99	40		- - - Swimming pools and paddling pools	20%	kg	894.798
9506.99	90		- - - For other sports or outdoor games	10%	kg	894.799
95.07			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.			
9507.10	00		- Fishing rods	Free	kg&u	894.711
9507.20	00		- Fish-hooks, whether or not snelled	Free	kg	894.712
9507.30	00		- Fishing reels	Free	kg&u	894.713
9507.90	00		- Other:			
9507.90	10		- - - Other fishing tackle	Free	kg&u	894.714
9507.90	90		- - - Other	20%	kg&u	894.719
95.08			Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, and travelling menageries; travelling theatres.			
9508.10	00		- Travelling circuses and travelling menageries	20%	kg	694.61
9508.90	00		- Other	20%	kg	694.62