

## 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, 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);
- (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;
- (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) Monopods, bipods, tripods and similar articles (heading 96.20);
- (v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (w) 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 Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
[95.01]																						
[95.02]																						
<b>95.03</b>	9503.00.00	<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>																				
	9503.00.10	---Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	kg												30%	15%	7.5%	2%				
	9503.00.20	---Dolls, remote controlled	kg	L											30%	15%	7.5%	2%				
	9503.00.30	---Other dolls	kg												30%	15%	7.5%	2%				
	9503.00.40	---Remote controlled stuffed toys representing animals or non-human creatures	kg	L					Free	Free					15%	15%	7.5%	2%				
	9503.00.50	---Other stuffed toys representing animals or non-human creatures	kg						Free	Free					15%	15%	7.5%	2%				
	9503.00.60	---Remote controlled electric trains, including tracks, signals and other accessories thereof; reduced-size ("scale") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys, put up in sets or outfits; toys and models, incorporating a motor	kg	L					Free	Free		5%	4.5%		15%	15%	7.5%	2%				

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	9503.00.70	--- Other electric trains, including tracks, signals and other accessories therefor; reduced-size ("scale") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys, put up in sets or outfits; toys and models, incorporating a motor	kg						Free	Free		5%	4.5%		15%	15%	7.5%	2%				
	9503.00.80	--- Other, remote controlled	kg	L	13.5%				Free	Free		5%	4.5%		15%	15%	7.5%	2%				
	9503.00.90	--- Other	kg		13.5%				Free	Free		5%	4.5%		15%	15%	7.5%	2%				
<b>95.04</b>		<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>																				
	9504.20.00	- Articles and accessories for billiards of all kinds	kg						Free	Free		5%	4.5%		15%	15%	7.5%	2%				
	9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment :																				
	9504.30.10	--- Used / reconditioned	u	L					Free	Free		5%	4.5%		15%	15%	7.5%	2%				
	9504.30.90	--- Other:	u	L					Free	Free		5%	4.5%		15%	15%	7.5%	2%				
	9504.40.00	- Playing cards	u (pack)						Free	Free		5%	5.0%		30%	15%	7.5%	2%				
	9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	kg						Free	Free		5%	4.5%		15%	Ex	7.5%	2%				
	9504.90.00	- Other	u												15%	7.5%	2%					
	9504.90.10	--- Games of chance	u	L					Free	Free		5%	4.5%		15%	15%	Ex	2%				
	9504.90.90	--- Other	u						Free	Free		5%	4.5%		15%	15%	7.5%	2%				

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
95.05		<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>																			
	9505.10.00	- Articles for Christmas festivities	kg					Free	Free			5%	4.5%		15%	15%	7.5%	2%			
	9505.90.00	- Other	kg					Free	Free			5%	4.5%		15%	15%	7.5%	2%			
95.06		<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 :																			
	9506.11.00	-- Skis	2u					Free	Free			Free	Free	Free	Free	Ex	Ex	2%			
	9506.12.00	-- Ski-fastenings (ski-bindings)	kg					Free	Free			Free	Free	Free	Free	Ex	Ex	2%			
	9506.19.00	-- Other	kg					Free	Free			Free	Free	Free	Free	Ex	Ex	2%			
		- Water-skis, surf-boards, sailboards and other water-sport equipment :																			
	9506.21.00	-- Sailboards	u					Free	Free			Free	Free	Free	Free	Ex	Ex	2%			
	9506.29.00	-- Other :	u																		
	9506.29.10	--- Non-motorized kite surfing equipments	u					Free	Free			Free	Free	Free	Free	Ex	Ex	2%			
	9506.29.20	--- Articles and equipment for swimmers or divers	u					Free	Free			Free	Free	Free	Free	Ex	Ex	2%			
	9506.29.90	--- Other	u					Free	Free			Free	Free	Free	Free	Ex	7.5%	2%			
		- Golf clubs and other golf equipment :																			
	9506.31.00	-- Clubs, complete	u					Free	Free			Free	Free	Free	Free	Ex	Ex	2%			
	9506.32.00	-- Balls	u					Free	Free			Free	Free	Free	Free	Ex	Ex	2%			
	9506.39.00	-- Other	kg					Free	Free			Free	Free	Free	Free	Ex	7.5%	2%			
	9506.40.00	- Articles and equipment for table-tennis	kg					Free	Free			Free	Free	Free	Free	Ex	Ex	2%			
		- Tennis, badminton or similar rackets, whether or not strung :																			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								SG
	9506.51.00	-- Lawn-tennis rackets, whether or not strung	u						Free	Free		Free	Free	Free	Free	Ex	7.5%	2%			
	9506.59.00	-- Other :	u						Free	Free		Free	Free	Free	Free	Ex	7.5%	2%			
		- Balls, other than golf balls and table-tennis balls :																			
	9506.61.00	-- Lawn-tennis balls	u						Free	Free		Free	Free	Free	Free	Ex	7.5%	2%			
	9506.62.00	-- Inflatable :	u						Free	Free		Free	Free	Free	Free	Ex	7.5%	2%			
	9506.69.00	-- Other :	u						Free	Free		Free	Free	Free	Free	Ex	7.5%	2%			
	9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	2u						Free	Free		Free	Free	Free	Free	Ex	7.5%	2%			
		- Other :																			
	9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	kg						Free	Free		Free	Free	Free	Free	Ex	7.5%	2%			
	9506.99.00	-- Other	u						Free	Free		Free	Free	Free	Free	Ex	7.5%	2%			
<b>95.07</b>		<b>Fishing rods, fish-hooks and othr 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>																			
	9507.10.00	- Fishing rods	u						Free	Free		Free	Free	Free	Free	Ex	Ex	2%			
	9507.20.00	- Fish-hooks, whether or not snelled	kg						Free	Free		Free	Free	Free	Free	Ex	7.5%	2%			
	9507.30.00	- Fishing reels	u						Free	Free		Free	Free	Free	Free	Ex	Ex	2%			
	9507.90.00	- Other	u						Free	Free		Free	Free	Free	Free	Ex	7.5%	2%			
<b>95.08</b>		<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries; travelling theatres.</b>																			
	9508.10.00	- Travelling circuses and travelling menageries	kg						Free	Free		5%	4.5%		15%	15%	Ex	2%			
	9508.90.00	- Other	kg						Free	Free		5%	4.5%		15%	15%	7.5%	2%			