

## 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.

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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).

### **Statistical Note.** (NB This note does not form part of the *Customs Tariff* legislation.)

1. For statistical purposes, under tariff item 9503.00.90, the term "Set" means two or more different types of articles (principally for amusement), put up in the same packing for retail sale without repacking. Simple accessories or objects of minor importance intended to facilitate the use of the articles may also be included.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9503.00		<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	--	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages		8%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
	10	-----Tricycles.....	NMB		
	90	-----Other.....	NMB		
9503.00.90	--	Other		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-----Dolls representing only human beings:			
	11	-----Whether or not dressed.....	-		
	18	-----Parts and accessories.....	-		
	20	-----Electric trains, including tracks, signals and other accessories therefor.....	-		
	30	-----Reduced-size model assembly kits, whether or not working models.....	-		
	40	-----Construction sets and constructional toys.....	-		
		-----Toys representing animals or non-human creatures:			
	51	-----Stuffed, plush-covered.....	-		
	52	-----Stuffed, other.....	-		
	53	-----Other, battery powered.....	-		
	58	-----Parts and accessories.....	-		
	59	-----Other.....	-		
		-----Toy musical instruments and apparatus:			
	61	-----Battery powered.....	-		
	69	-----Other.....	-		
		-----Other toys, put up in sets or outfits:			
	71	-----Vehicle sets.....	-		
	78	-----Parts and accessories.....	-		
	79	-----Other.....	-		
		-----Other toys and models, incorporating a motor:			
	82	-----Vehicles, battery powered.....	-		
	84	-----Other vehicles.....	-		
	88	-----Parts and accessories.....	-		
	89	-----Other.....	-		
		-----Other:			
	91	-----Puzzles.....	-		
	92	-----Playballs; balloons.....	-		
	93	-----Guns.....	-		
	94	-----Push-pull toys, including vehicles without motors.....	-		
	95	-----Handicraft and hobbycraft kits.....	-		
	96	-----Models, not being assembly kits and not incorporating a motor, made to a scale of the actual article at the ratio of 1 to 85 or smaller.....	-		
	97	-----Other models, not being assembly kits and not incorporating a motor.....	-		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	98	-----Parts and accessories .....	-		
	99	-----Other .....	-		
<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>			
<b>9504.20.00</b>	00	<b>-Articles and accessories for billiards of all kinds</b>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
<b>9504.30.00</b>		<b>-Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment</b>		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-----Games:			
	11	-----Video .....	NMB		
	19	-----Other .....	NMB		
	80	-----Parts and accessories .....	-		
<b>9504.40.00</b>		<b>-Playing cards</b>		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	-----In packs of individual cards .....	NAP		
	90	-----Other .....	NAP		
<b>9504.50.00</b>		<b>-Video game consoles and machines, other than those of subheading 9504.30</b>		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	-----Video game consoles and machines .....	NMB		
	80	-----Parts and accessories .....	-		
<b>9504.90.00</b>		<b>-Other</b>		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-----Electronic games:			
	11	-----Hand held .....	NMB		
	19	-----Other .....	NMB		
	20	-----Game tables .....	NMB		
	40	-----Bingo equipment .....	-		
	90	-----Other .....	-		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
9505.10.00		-Articles for Christmas festivities		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	---- -Artificial Christmas trees .....	-		
	90	---- -Other .....	-		
9505.90.00		-Other		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	---- -Novelty hats and masks .....	-		
	90	---- -Other .....	-		
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.			
		-Snow-skis and other snow-ski equipment:			
9506.11.00	00	- -Skis	PAR	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9506.12.00	00	- -Ski-fastenings (ski-bindings)	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9506.19.00	00	- -Other	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-Water-skis, surf-boards, sailboards and other water-sport equipment:			
9506.21.00	00	- -Sailboards	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9506.29.00	00	--Other	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		<b>-Golf clubs and other golf equipment:</b>			
9506.31.00		--Clubs, complete		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	---- Individual golf clubs .....	NMB		
	20	---- Sets of golf clubs .....	NMB		
9506.32.00	00	--Balls	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9506.39.00	00	--Other	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9506.40.00	00	--Articles and equipment for table-tennis	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		<b>-Tennis, badminton or similar rackets, whether or not strung:</b>			
9506.51.00	00	--Lawn-tennis rackets, whether or not strung	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9506.59		--Other			
9506.59.10	00	--Squash, badminton or racketball rackets	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9506.59.90 00	--	-Other	NMB	7%	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
<b>-Balls, other than golf balls and table-tennis balls:</b>					
9506.61.00 00	--	-Lawn-tennis balls	DZN	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9506.62.00	--	-Inflatable		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	----Basketball.....	NMB		
	20	----Soccer.....	NMB		
	90	----Other.....	NMB		
9506.69.00 00	--	-Other	NMB	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9506.70		<b>-Ice skates and roller skates, including skating boots with skates attached</b>			
-- -Ice or roller skates attached to boots or other footwear:					
9506.70.11 00	---	-Ice skates	PAR	Free	AUT, NZT, CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9506.70.12 00	---	-Roller skates	PAR	Free	AUT, NZT, CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9506.70.20	00	-- Ice or roller skates not attached to boots or other footwear	-	5.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
		<b>-Other:</b>			
9506.91.00		--Articles and equipment for general physical exercise, gymnastics or athletics		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	----Exercise bicycles.....	NMB		
	20	----Trampolines.....	NMB		
	90	----Other.....	-		
9506.99.00		--Other		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		----For ice hockey or field hockey:			
	11	----Hockey sticks, for ice hockey.....	NMB		
	19	----Other.....	-		
	20	----Archery equipment.....	-		
	30	----Swimming or wading (paddling) pools, above ground.....	NMB		
	40	----Parts and accessories for swimming or wading (paddling) pools.....	-		
	50	----Playground equipment.....	-		
	60	----Parts and accessories for playground equipment.....	-		
	70	----Snowshoes; Sleds, bobsleds, toboggans and the like.....	-		
	90	----Other.....	-		
95.07		<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>			
9507.10		<b>-Fishing rods</b>			
9507.10.10	00	--Parts for use in the manufacture of fishing rods	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9507.10.90	00	--Other	-	6.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free



CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9507.20.00	00	-Fish-hooks, whether or not snelled	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9507.30.00	00	-Fishing reels	NMB	6.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9507.90		-Other			
9507.90.10	00	-- -Sportsmen's fishing line, in retail packages	-	7%	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-- -Other:			
9507.90.91	00	--- -Fish landing net bags for use in the manufacture of fish landing nets; Lures, jiggers, artificial bait, line floats and fishing lines (including marlines) of a circumference not exceeding 38 mm, to be employed in commercial fishing; Split rings and swivels for use in the manufacture of fishing lures	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9507.90.99		--- -Other		6.5%	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		20 ---- -Fishing tackle .....	-		
		90 ---- -Other .....	-		
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		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		---- -Travelling menageries; Parts and accessories thereof:			
		11 -----Travelling menageries.....	-		
		12 -----Parts and accessories for travelling menageries .....	-		
		20 -----Travelling circuses .....	-		

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9508.90.00	-Other			Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		<p>-----Amusement riding devices; Parts and accessories thereof:</p>			
		11 -----Amusement riding devices .....			-
		12 -----Parts and accessories for amusement riding devices .....			-
		90 -----Other .....			-