

CHAPTER 95
TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes.

1.-This Chapter does not cover :

- (a) Christmas tree 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) 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);
- (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) or radio remote control apparatus (heading 85.26);
- (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); or
- (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (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.-Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in

their own appropriate heading).

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
95.03	Other toys; reduced-size models, etc; puzzles of all kinds					
9503.0000.00	...; dolls' carriages..., reducedsize ("scale") models, working or not		20	5		
95.04	Articles for funfair, table or parlour games					
9504.2000.00	Articles and accessories for billiards of all kinds		20	5		
9504.3000.00	... or any means of payment, excl. automatic bowling equipment	U	20	5		
9504.4000.00	Playing cards	U	20	5		
9504.5000.00	.30		20	5		
9504.9000.00	.04	U	20	5		
95.05	Festive, carnival or other entertainment articles					
9505.1000.00	Articles for Christmas festivities		20	5		
9505.9000.00	. articles for Christmas festivities		20	5		
95.06	Articles and equipment for gymnastics, athletics, etc					
9506.1100.00	Skis	2U	20	5		
9506.1200.00	Skifastenings (skibindings)		20	5		
9506.1900.00	.06		20	5		
9506.2100.00	Sailboards	U	20	5		
9506.2900.00	Waterskis, surfboards, and other watersport equipment	U	20	5		
9506.3100.00	Golf Clubs, complete	U	20	5		
9506.3200.00	Gulf Balls	U	20	5		
9506.3900.00	.06		20	5		
9506.4000.00	Articles and equipment for tabletennis		20	5		
9506.5100.00	Lawntennis rackets, whether or not strung	U	20	5		
9506.5900.00	Badminton or similar rackets, whether or not strung	U	20	5		
9506.6100.00	Lawntennis balls	U	20	5		
9506.6200.00	Inflatable Balls, other than golf balls and tabletennis balls	U	20	5		
9506.6900.00	Articles anequipment for general physi Other (Balls, other than golf bal	U	20	5		
9506.7000.00	Ice skates and roller skates, including skating boots with skates attached	2U	20	5		
9506.9100.00	Articles and equipment for general physical exercise, gymnastics or athletics		20	5		
9506.9900.00	Articles and equipment for general physi Other (Other)	U	20	5		
95.07	Fishing rods, fish-hooks and other line fishing tackle; nets					
9507.1000.00	Fishing rods	U	5	5		
9507.2000.00	Fishhooks, whether or not snelled		5	5		
9507.3000.00	Fishing reels	U	5	5		
9507.9000.00	..; fish landing net... decoy "birds" (excl heading 92.08 or 97.05)	U	5	5		
95.08	Roundabouts, swings, shooting galleries and other fairground amusments					
9508.1000.00	Travelling circuses and travelling menageries		20	5		
9508.9000.00	... and other fairground amusements; travelling theatres.		20	5		