

Chapter 95

Toys, games and sports equipment; 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);
- (i) 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).

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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, e.g., “pet toys” (classification in their own appropriate heading).
6. For the purposes of heading 95.08:
- (a) The expression “amusement park rides” means a device or combination of devices or equipment that carry, convey, or direct a person or persons over through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residence or playground;
- (b) The expression “water park amusements” means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include designed specifically water parks, and
- (c) The expression “fairground amusements” means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buidings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature

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 CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																			VAT (%)
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									III	IV	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
95.03	Tricycles, scooters, pedal cars and similar wheeled toys; dolls’ carriages; dolls; other toys;																					

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	reduced size ("scale") models and similar recreational models, whether or not working; puzzles of all kinds.																					
9503.00.10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	unit	10	15	0	0	0	0	TH	0		0	0	0	0	0	0	0	0	0	0	5
	- Dolls:																					
9503.00.21	- - Dolls, whether or not dressed	unit	10	15	0	4	0	0	ID, TH	0	ID	0	0	0	0	0	0	0	0	0	0	5
	- - Parts and accessories:																					
9503.00.22	- - - Garments and garment accessories; footwear and headgear	unit	10	15	0	4	0	0	TH	0		0	0	0	0	0	0	0	0	0	0	5
9503.00.29	- - - Other	unit	10	15	0	4	0	0	TH	0		0	0	0	0	0	0	0	0	0	0	5
9503.00.30	- Electric trains, including tracks, signals and other accessories therefor	unit	10	15	0	0	0	0	TH	0		0	0	0	0	0	0	0	0	0	0	5
9503.00.40	- Reduced- size ("scale") models and similar recreational models, working or not	unit	10	15	0	0	0	0	LA, TH	0		0	0	0	0	0	0	0	0	0	0	5
9503.00.50	- Other construction sets and constructional toys, of materials other than plastics	unit	20	30	0	8	0	0	LA, TH	0		0	0	0	0	0	0	0	0	0	0	5
9503.00.60	- Stuffed toys representing animals or non- human creatures	unit	20	30	0	8	0	0	LA, TH	0		0	0	0	0	0	0	0	0	0	0	5
9503.00.70	- Puzzles of all kinds	unit	10	15	0	4	0	0	TH	0		0	0	1	0	0	0	0	0	0	0	5
	- Other:																					
9503.00.91	- - Numerical, alphabetical or animal blocks or cutouts; word builder sets; word making and talking sets; toy printing sets; toy counting frames (abaci); toy sewing machines; toy typewriters	unit	20	30	0	8	0	0	ID, TH	0	KH	0	0	1	0	0	0	0	0	0	0	5
9503.00.92	- - Skipping ropes	unit	20	30	0	8	0	0	TH	0	KH	0	0	1	0	0	0	0	0	0	0	5
9503.00.93	- - Marbles	kg/unit	20	30	0	8	0	0	TH	0	KH	0	0	1	0	0	0	0	0	0	0	5
9503.00.94	- - Other toys, of rubber	unit	20	30	0	8	0	0	ID, LA,	0	KH	0	0	1	0	0	0	0	0	0	0	5

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									TH													
9503.00.99	- - Other	unit	20	30	0	8	0	0	ID, LA, TH	0	KH	0	0	1	0	0	0	0	0	0	0	5
95.04	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for cassino games and automatic bowling alley equipment, amusement machines operated by coin, banknotes, bank cards, tokens or by any other means of payment																					
9504.20	- Articles and accessories for billiards of all kinds:																					
9504.20.20	- - Tables for billiard of all kinds	unit	25	37.5	0	10	27	0		0		0	0	0	0	0	0	0	0	0	0	10
9504.20.30	- - Billiard chawks	kg	20	30	0	8	26	0		0		0	0	0	0	0	0	0	0	0	0	10
9504.20.90	- - Other	kg/unit	25	37.5	0	10	26	0		0		0	0	0	0	0	0	0	0	0	0	10
9504.30	- Other games, operated by coins, banknotes, bankcards, token or by other means of payment, other than bowling alley equipment:																					
9504.30.30	- - Games of chance that immediately return a monetary award; parts and accessories thereof	kg/unit	20	30	0	8	26	0		0		0	0	0	0	0	0	0	0	0	0	10
9504.30.40	- - Other printables or slot machines	unit	20	30	0	8	26	0		0		0	0	0	0	0	0	0	0	0	0	10
9504.30.50	- - Other, parts of wood, paper or plastics	kg/unit	20	30	0	8	26	0		0		0	0	0	0	0	0	0	0	0	0	10
9504.30.90	- - Other	kg/unit	20	30	0	8	26	0		0		0	0	0	0	0	0	0	0	0	0	10
9504.40.00	- Playing cards	set	25	37.5	0	10	11	0		0		0	0	0	0	5	0	0	0	0	0	10
9504.50	- Video game consoles and machines, other than those of subheading 9504.30:																					
9504.50.10	- - Of a kind used with a television	unit	20	30	0	8	0	0	BN	0		0	0	0	0	0	0	0	0	0	0	10

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	receiver																					
9504.50.90	- - Other	unit	20	30	0	8	0	0	BN	0		0	0	0	0	0	0	0	0	0	0	10
9504.90	- Other:																					
9504.90.10	- - Bowling requisites of all kinds	unit	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
	- - Darts and parts and accessories therefor:																					
9504.90.21	- - - Of wood, of paper or of plastics	unit	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
9504.90.29	- - - Other	unit	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
	- - Gambling equipment and paraphernalia:																					
9504.90.32	- - - Table designed for use with casino games, of wood or of plastics	unit	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
9504.90.33	- - - Table designed for use with casino games	unit	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
9504.90.34	- - - Mahjong tiles, of wood or of paper or of plastics	set	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
9504.90.35	- - - Other Mahjong tiles	set	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
9504.90.36	- - - Other, of wood, of paper or of plastics	unit	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
9504.90.39	- - - Other	unit	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
	- - Other:																					
	- - - Table designed for games:																					
9504.90.92	- - - - Of wood or of plastics	unit	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
9504.90.93	- - - - Other	unit	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
	- - - Other:																					
9504.90.95	- - - - Of wood, of paper or of plastics	unit	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
9504.90.99	- - - - Other	unit	25	37.5	0	10	0	0		0	KH	0	0	0	0	0	0	0	0	0	0	10
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.																					

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9505.10.00	- Articles for Christmas festivities	kg/unit	25	37.5	0	25	27	5		0		0	0	0	0	5	0	0	0	0	0	10
9505.90.00	- Other	kg/unit	25	37.5	0	10	27	0		0		0	0	0	0	5	0	0	0	0	0	10
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	- - Skis	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.12.00	- - Ski fastenings (bindings)	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.19.00	- - Other	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Water-skis, surf- boards, sailboards and other water- sports equipment:																					
9506.21.00	- - Sailboards	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.29.00	- - Other	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Golf clubs and other golf equipment:																					
9506.31.00	- - Clubs, complete	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.32.00	- - Balls	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.39.00	- - Other	unit	5	7.5	0	0	2	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.40	- Articles and equipment for table- tennis:																					
9506.40.10	- - Tables	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.40.90	- - Other	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Tennis, badminton and similar rackets, whether or not strung:																					
9506.51.00	- - Lawn- tennis rackets, whether or not strung	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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9506.59.00	- - Other	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Ball, others than golf balls and table- tennis balls:																					
9506.61.00	- - Lawn- tennis balls	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.62.00	- - Inflatable	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.69.00	- - Other	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Other:																					
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.99	- - Other:						0															
9506.99.10	- - - Bows (including crossbows) and arrows	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.99.20	- - - Nets, cricket pads and shin guards	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.99.30	- - - Badminton ball	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9506.99.90	- - - Other	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
95.07	Fishing rods, fish hooks, and other line fishing tackles; fish landing nets and butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisities.																					
9507.10.00	- Fishing rods	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9507.20.00	- Fishing hooks, whether or not snelled	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9507.30.00	- Fishing reels	roll	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9507.90.00	- Other	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries, travelling theaters.																					
9508.10.00	- Travelling circuses and travelling menageries	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Amusement park rides and water park amusements:																					
9508.21.00	- - Roller coasters	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9508.22.00	- - Carousels, swings and roundabouts	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9508.23.00	- - Dodge'em cars	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9508.24.00	- - Motion simulators and moving theatres	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9508.25.00	- - Water rides	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9508.26.00	- - Water park amusements	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9508.29.00	- - Other	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9508.30.00	- Fairground amusements	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
9508.40.00	- Travelling theatres	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10