

CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

NOTES :

1. This Chapter does not cover :

- (a) Candles (heading 3406);
- (b) fireworks or other pyrotechnic articles of heading 3604;
- (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 4206 or Section XI;
- (d) sports bags or other containers of heading 4202, 4303 or 4304;
- (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 6602), or parts thereof (heading 6603);
- (ij) unmounted glass eyes for dolls or other toys, of heading 7018;
- (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 8306;
- (m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504), 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 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);
- (n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) children's bicycles (heading 8712);
- *(p) unmanned aircraft (heading 8806);
- (q) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (r) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
- (s) decoy calls or whistles (heading 9208);

(t) arms or other articles of Chapter 93;

(u) **Lighting strings of all kinds (heading 9405);

(v) monopods, bipods, tripods and similar articles (heading 9620);

(w) racket strings, tents or other camping goods, or gloves, mittens and mitts (Classified according to the constituent material); or

(x) 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, heading 9503 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of rule 3 (b) of the General rules for Interpretation of this schedule, 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 9503 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).

*6. For the purposes of heading 9508:

*(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 or 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 residences or playgrounds;

*(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 equipment designed specifically for 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 buildings or independent concession stalls. Fairground amusements do not include equipment of heading 9504.

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

SUB-HEADING NOTE

Sub-heading 9504 50 covers :

(a) Video game consoles from which the image is reproduced on television receiver, a monitor or other

*w.e.f. 1.1.2022

**w.e.f. 01.05.2022

(1)	(2)	(3)	(4)	(5)
	external screen or surface; or			
	(b) Video game machines having a self-contained video screen, whether or not portable.			
	This sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 9504 30).			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9501	OMITTED			
9502	OMITTED			
9503	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 ALLKINDS			
9503 00	- <i>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:</i>			
**9503 00 10	- - - Electronic	u	#70%	-
**9503 00 20	- - - Non electronic	u	#70%	-
	- - - <i>Parts:</i>			
**9503 00 91	- - - - Of electronic toys	u	#70%	-
**9503 00 99	- - - - Other	u	#70%	-
9504	*VIDEO GAME CONSOLES AND MACHINES, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING EQUIPMENT, AMUSEMENT MACHINES OPERATED BY COINS, **BANKNOTES, BANK CARDS, TOKENS OR BY ANY OTHER MEANS OF PAYMENT			
9504 20 00	- Articles and accessories for billiards of all kinds	u	20%	-
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	u	20%	-
9504 40 00	- Playing cards	u	20%	-
*w.e.f. 1.1.2022	#w.e.f. 01.05.2023			
**w.e.f. 01.05.2022				

(1)	(2)	(3)	(4)	(5)
9504 50 00	- Video game consoles and machines, other than those of sub-heading 9504 30	u	20%	-
9504 90	- <i>Other</i> :			
9504 90 10	--- Chess set, all types	u	20%	-
9504 90 20	--- Carrom board, with or without coins and strikers	u	20%	-
9504 90 90	--- Other	u	20%	-
9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES			
9505 10 00	- Articles for Christmas festivities	kg.	20%	-
9505 90	- <i>Other</i> :			
9505 90 10	--- Magical equipments	kg.	20%	-
9505 90 90	--- Other	kg.	20%	-
9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUT-DOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS			
	- <i>Snow-skis and other snow-ski equipment</i> :			
9506 11 00	-- Skis	u	20%	-
9506 12 00	-- Ski-fastenings (ski-bindings)	kg.	20%	-
9506 19 00	-- Other	kg.	20%	-
	- <i>Water-skis, surf-boards, sailboards and other water-sport equipment</i> :			
9506 21 00	-- Sailboards	u	20%	-
9506 29 00	-- Other	u	20%	-
	- <i>Golf clubs and other golf equipment</i> :			
9506 31 00	-- Clubs, complete	u	20%	-
9506 32 00	-- Balls	u	20%	-
9506 39 00	-- Other	kg.	20%	-
9506 40 00	- Articles and equipment for table-tennis	u	20%	-
	- <i>Tennis, badminton or similar rackets, whether or not strung</i> :			
9506 51 00	-- Lawn-tennis rackets, whether or not strung	u	20%	-
9506 59	-- <i>Other</i> :			
9506 59 10	--- Squash or racketball badminton rackets, whether or not strung	u	20%	-
9506 59 90	--- Other	u	20%	-
	- <i>Balls, other than golf balls and table-tennis balls</i> :			
9506 61 00	-- Lawn-tennis balls	u	20%	-
9506 62	-- <i>Inflatable</i> :			

(1)	(2)	(3)	(4)	(5)
9506 62 10	--- Football	u	20%	-
9506 62 20	--- Volley ball	u	20%-	-
9506 62 30	--- Basket ball	u	20%	-
9506 62 90	--- Other	u	20%	-
9506 69	-- <i>Other :</i>			
9506 69 10	--- Hockey ball	u	20%	-
9506 69 20	--- Cricket ball	u	20%	-
9506 69 30	--- Golf ball	u	20%	-
9506 69 40	--- Rugby ball	u	20%	-
9506 69 90	--- Other	u	20%	-
9506 70 00	- Ice skates and roller skates, including skating boots with skates attached	u	20%	-
	- <i>Other :</i>			
9506 91	-- <i>Articles and equipment for general physical exercise, gymnastics or athletics :</i>			
9506 91 10	--- Boxing equipment	kg.	*10%	-
9506 91 90	--- Other	kg.	*10%	-
9506 99	-- <i>Other :</i>			
9506 99 10	--- Badminton shuttle cocks	u	20%	-
9506 99 20	--- Leg pads and bats for cricket	u	20%	-
9506 99 30	--- Shoulder pads for football	u	20%	-
9506 99 40	--- Hockey sticks and blades	u	20%	-
9506 99 50	--- Polo sticks including blades, shafts and heads	u	20%	-
9506 99 60	--- Sports net	u	20%	-
9506 99 70	--- Tennis and badminton racket pressures	u	20%	-
9506 99 80	--- Shin-guards and elbow or shoulders pads excluding those for football; waist, thigh and hip protective equipment	u	20%	-
9506 99 90	--- Other	u	20%	-
9507	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF HEADING 9208 OR 9705) AND SIMILAR HUNTING OR SHOOTING REQUISITES			
9507 10 00	- Fishing rods	u	20%	-
9507 20 00	- Fish-hooks, whether or not snelled	kg.	20%	-
9507 30 00	- Fishing reels	u	20%	-
9507 90	- <i>Other :</i>			
9507 90 10	--- Fish landing and butterfly nets	u	20%	-

9507 90 90	--- Other	u	20%	-
*9508	TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES; AMUSEMENT PARK RIDES AND WATER PARK AMUSEMENTS; FAIRGROUND AMUSEMENTS, INCLUDING SHOOTING GALLERIES; TRAVELLING THEATRES			
9508 10 00	- Travelling circuses and travelling menageries - <i>Amusement park rides and water park amusements:</i>	kg.	20%	-
9508 21 00	-- Roller coasters	u	20%	-
9508 22 00	-- Carousels, swings and roundabouts	u	20%	-
9508 23 00	-- Dodge'em cars	u	20%	-
9508 24 00	-- Motion simulators and moving theatres	u	20%	-
9508 25 00	-- Water rides	u	20%	-
9508 26 00	-- Water park amusements	u	20%	-
9508 29 00	-- Other	u	20%	-
9508 30 00	- Fairground amusements	u	20%	-
9508 40 00	- Travelling theatres	u	20%	-
9508 10 00	- Travelling circuses and travelling menageries	kg.	20%	-

