

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) 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);
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (v) 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).

Explanatory remarks to Chapter 95

1. The entry of all items under this chapter not complying with the Islamic Laws is prohibited.
2. According to Article 14 of the executive ordinance of the Council Supervising the Manufacture, Design, Importation and Distribution of Toys, approved on 08.11.2000 (18.08.1379) under the Council for Public Culture, the entry of toys is subject to the approval of the Institute for the Intellectual Development of Children and Young Adults.

Section XX – Chapter 95

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
[9501] [9502] 9503 00 00	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.	55	Kg	*
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			*
9504 10 00	- Video games of a kind used with a television receiver	45	Kg	
9504 20	- Articles and accessories for billiards of all kinds			
9504 20 10	--- Billiard tables whether with related standard articles and accessories	15	Kg	
9504 20 20	--- Articles and accessories	60	Kg	
9504 30 00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipments	45	U	
9504 40 00	- Playing cards	60	U	
9504 90	- Other			
9504 90 10	--- Snooker tables whether with related standard articles and accessories	15	U	
9504 90 20	--- Equipment for bowling alley	10	Kg	
9504 90 90	--- Other	45	Kg	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			*
9505 10 00	- Articles for Christmas festivities	55	Kg	
9505 90 00	- Other	55	Kg	
9506	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	4	2U	
9506 12 00	-- Ski-fastenings (ski-bindings)	4	Kg	
9506 19	-- Other			
9506 19 10	--- Ski sticks	4	Kg	
9506 19 90	--- Other	20		
	- Water-skis, surf-boards, sailboards and other water-sport equipment:			
9506 21 00	-- Sailboards	30	U	
9506 29 00	-- Other	30	U	
	- Golf clubs and other golf equipment:			
9506 31 00	-- Clubs, complete	50	U	
9506 32	-- Balls			
9506 32 10	--- golf ball	4	U	
9506 32 90	--- Other	40	U	
9506 39 00	-- Other	50	U	
9506 40	- Articles and equipment for table-tennis			
9506 40 10	--- Rackets	4	Kg	
9506 40 90	--- Other	50	Kg	

* Please refer to the explanatory remarks to this Chapter.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	- Tennis, badminton or similar rackets, whether or not strung:			
9506 51 00	-- Lawn-tennis rackets, whether or not strung	4	U	
9506 59	-- Other			
9506 59 10	--- Badminton rackets	4	U	
9506 59 90	--- Other	10	U	
	- Balls, other than golf balls and table-tennis balls:			
9506 61 00	-- Lawn-tennis balls	4	U	
9506 62	-- Inflatable			
9506 62 10	--- Balls for football, basketball, volleyball and handball	65	U	
9506 62 20	--- Special balls for the blind	4	U	
9506 62 90	--- Other	80	U	
9506 69	-- Other		U	
9506 69 10	--- Tennis balls (excluding lawn-tennis and table tennis balls)	4	U	
9506 69 20	--- Hockey and squash balls	4	U	
9506 69 30	--- Special coloured balls used in paintball sport	4	Kg	
9506 69 40	--- Sepak takraw ball	4	U	
9506 69 90	--- Other	65	U	
9506 70 00	- Ice skates and roller skates, including skating boots with skates attached	30	U	
	- Other:			
9506 91	-- Articles and equipment for general physical exercise, gymnastics or athletics			
9506 91 10	--- Treadmills	4	Kg	
9506 91 90	--- Other	15	Kg	
9506 99	-- Other			
9506 99 10	--- Hockey sticks	4	U	
9506 99 20	--- Shuttle cocks (Natural or Artificial)	4	U	
9506 99 30	--- Snow board	4	U	
9506 99 90	--- Other	10	U	
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 92.08 or 97.05) and similar hunting or shooting requisites.			
9507 10 00	- Fishing rods	25	U	
9507 20 00	- Fish-hooks, whether or not snelled	4	Kg	
9507 30 00	- Fishing reels	25	U	
9507 90 00	- Other	4	U	
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.			
9508 10 00	- Travelling circuses and travelling menageries	40	Kg	
9508 90 00	- Other	40	Kg	

