

**Central Excise Tariff Act, 1985**

**Chapter 95 - Toys, Games and Sports Requisites; Parts and Accessories Thereof**

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**CHAPTER 95**

**TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF**

**NOTES**

1. THIS CHAPTER DOES NOT COVER :

<sup>1</sup>[(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) 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 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) or radio remote control apparatus (heading 8526);

(n) sports vehicles (other than hobsleighs, toboggans and the like) of Section XVII;

(o) children's bicycles (heading 8712);

(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 9004);

(r) decoy calls or whistles (heading 9208);

(s) arms or other articles of Chapter 93;

(t) electric garlands of all kinds (heading 9405); <sup>2</sup>[\*\*\*]

(u) racket strings, tents or other camping goods, or gloves, mittens and mitts<sup>3</sup>[classified according to the constituent material]; or"

<sup>4</sup>[(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 m e t a l 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.

<sup>5</sup>[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 rule 3 (b) of the General rules for the 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 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).]

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
<sup>6</sup> [***]				
<sup>7</sup> [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 ALL KINDS		
9503 00	-	Tricycles, scooters, pedal cars and similar wheeled toys; <sup>10</sup> [dolls' carriages; dolls;] other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:		
9503 00 10	- - -	Of wood	u	16%
9503 00 20	- - -	Of metal	u	16%
9503 00 30	- - -	Of plastics	u	16%
9503 00 90	- - -	Other	u	16%]
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	U	16%
<sup>8</sup> [9504 20 00	-	Articles and accessories for billiards of all kinds	U	16%]
<sup>9</sup> [9504 30 00	-	Other games, operated by coins, bank notes, bank cards, tokens or by other means of payment, other than bowling alley equipment	u	16%
9504 30 10	- - -	Carom board, with or without coins and strikers	u	16%
9504 30 90	- - -	Other	u	16%]
9504 40 00	-	Playing cards	u	<sup>11</sup> [10%]
9504 90	-	Other :		

9504 90 10	- - -	Chess set, all types	u	16%
9504 90 90	- - -	Other	u	16%
9505		FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES		
9505 10 00	-	Articles for Christmas festivities	kg.	16%
9505 90	-	Other :		
9505 90 10	- - -	Magical equipments	kg.	16%
9505 90 90	- - -	Other	kg.	16%
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	u	16%
9506 12 00	- -	Ski-fastenings (ski-bindings)	kg.	16%
9506 19 00	- -	Other	kg.	16%
	-	Water-skis, surf-boards, sailboards and other water- sport equipment:		
9506 21 00	- -	Sailboards	u	16%
9506 29 00	- -	Other	u	16%
	-	Golf clubs and other golf equipment:		
9506 31 00	- -	Clubs, complete	u	16%
9506 32 00	- -	Balls	u	16%
9506 39 00	- -	Other	kg.	16%
9506 40 00	-	Articles and equipment for table-tennis	u	16%
	-	Tennis, badminton or similar rackets, whether or not strung:		
9506 51 00	- -	Lawn-tennis rackets, whether or not strung	u	16%
9506 59	- -	Other :		

9506 59 10	- - -	Squash or racketball badminton rackets, whether or not strung	u	16%
9506 59 90	- - -	Other	u	16%
	-	Balls, other than golf balls and table-tennis balls:		
9506 61 00	- -	Lawn-tennis balls	u	16%
9506 62	- -	Infiatable:		
9506 62 10	- - -	Football	u	16%
9506 62 20	- - -	Volley ball	u	16%
9506 62 30	- - -	Basket ball	u	16%
9506 62 90	- - -	Other	u	16%
9506 69	- -	Other :		
9506 69 10	- - -	Hockey ball	u	16%
9506 69 20	- - -	Cricket ball	u	16%
9506 69 30	- - -	Golf ball	u	16%
9506 69 40	- - -	Rugby ball	u	16%
9506 69 90	- - -	Other	u	16%
9506 70 00	-	Ice skates and roller skates, including skating boots with skates attached	u	16%
	-	Other :		
9506 91	- -	Articles and equipment for general physical exercise, gymnastics or athletics:		
9506 91 10	- - -	Boxing equipment	kg.	16%
9506 91 90	- - -	Other	kg.	16%

9506 99	- -	Other :		
9506 99 10	- - -	Badminton shuttle cocks	u	16%
9506 99 20	- - -	Leg pads and bats for cricket	u	16%
9506 99 30	- - -	Shoulder pads for football	u	16%
9506 99 40	- - -	Hockey sticks and blades	u	16%
9506 99 50	- - -	Polo sticks including blades, shafts and heads	u	16%
9506 99 60	- - -	Sports net	u	16%
9506 99 70	- - -	Tennis and badminton racket pressures	u	16%
9506 99 80	- - -	Shin-guards and elbow or shoulders pads excluding those for football; waist, thigh and hip protective equipment	u	16%
9506 99 90	- - -	Other	u	16%
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) AND SIMILAR HUNTING OR SHOOTING REQUISITES		
9507 10 00	-	Fishing rods	u	16%
9507 20 00	-	Fish-hooks, whether or not snelled	kg.	16%
9507 30 00	-	Fishing reels	u	16%
9507 90	-	Other :		
9507 90 10	- - -	Fish landing and butterfly nets	u	16%
9507 90 90	- - -	Other	u	16%
9508		ROUNABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES		
9508 10 00	-	Travelling circuses and travelling menageries	kg.	
9508 90 00	-	Other	kg.	16%

1. Substituted for the words "(a) christmas tree candles (heading 3406)" by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

2. The word "or" omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

3. Substituted for the words "classified according to their constituent material" by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

4. Inserted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

5. Substituted for the following by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007:

"4. Heading 9503 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. Omitted the following by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:

"9501		WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS' CARRIAGES		
9501 00	-	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:		
9501 00 10	---	Wheel toys designed to be ridden by children; dolls' carriages	kg.	16%
9501 00 90	---	Parts	kg.	16%
9502		DOLLS REPRESENTING ONLY HUMAN BEINGS		
9502 10	-	Dolls, whether or not dressed:		
9502 10 10	---	Of wood	kg.	16%
9502 10 20	---	Of metal	kg.	16%
9502 10 30	---	Of plastics	kg.	16%
9502 10 90	---	Other	kg.	16%
	-	Parts and accessories:		
9502 91 00	--	Garments and accessories therefor, foot-wear and headgear	kg.	16%
9502 99 00	--	Other	kg.	16%"

7. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution, it read as under:

"9503		OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS		
9503 10 00	-	ELECTRIC TRAINS, INCLUDING TRACKS, SIGNALS AND OTHER ACCESSORIES THEREFOR	KG.	16%
9503 20 00	-	REDUCED-SIZE ("SCALE") MODEL ASSEMBLY KITS, WHETHER OR NOT WORKING MODELS, EXCLUDING THOSE OF SUB-HEADING 9503 10	KG.	16%
9503 30 00	-	OTHER CONSTRUCTION SETS AND CONSTRUCTIONAL TOYS	KG.	16%
	-	Toys representing animals or non-human creatures:		
9503 41 00	--	Stuffed	u	16%
9503 49	--	Other :		
9503 49 10	---	Of wood	u	16%
9503 49 20	---	Of metal	u	16%
9503 49 30	---	Of plastics	u	16%
9503 49 90	---	Other	u	16%
9503 50	-	Toy musical instruments and apparatus:		

9503 50 10	---	Instruments and apparatus	u	16%
9503 50 90	---	Parts	u	16%
9503 60	-	Puzzles:		
9503 60 10	---	Of wood	u	16%
9503 60 90	---	Other	u	16%
9503 70	-	Other toys, put up in sets or outfits :		
9503 70 10	---	Of plastics	u	16%
9503 70 90	---	Other	u	16%
9503 80	-	Other toys and models, incorporating a motor:		
9503 80 10	---	Toys and models	u	16%
9503 80 90	---	Parts	u	16%
9503 90	-	Other:		
9503 90 10	---	Toy weapons	u	16%
9503 90 20	---	Other toys	u	16%
9503 90 90	---	Parts	u	16%"

8. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution, it read as under:

"9504 20 00	-	Articles and accessories for billiards	u	16%"
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9. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution, it read as under:

"9504 30	-	Other games, operated by coins, bank notes (Papercurrencies), discs or other similar articles, other than bowling alley equipment :		
9504 30 10	---	Carom Board, with or without coins and strikers	u	16%
9504 30 20	---	Automatic bowling alley equipment	u	16%
9504 30 90	---	Other	u	16%]

10. Substituted for the words "dolls' " by the notification No. 27/2006- N. T., w.e.f. 01.01.2007.

11. Substituted by the Finance Act, 2010 for the following :- "8%"