

Section XX – Chapter 95

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Chapter 95

Toys, Games and Sports Requisites; Parts and Accessories thereof

Notes.

- This Chapter does not cover:
 - Candles (heading 34.06);
 - Fireworks or other pyrotechnic articles of heading 36.04;
 - 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;
 - Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - Sports clothing or fancy dress, of textiles, of Chapter 61 or Chapter 62;
 - Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - Unmounted glass eye for dolls or other toys, of heading 70.18;
 - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - Bells, gongs or the like of heading 83.06;
 - 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);
 - Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - Children's bicycles (heading 87.12);
 - Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - Decoy calls or whistles (heading 92.08);
 - Arms or other articles of Chapter 93;
 - Electric garlands of all kinds (heading 94.05);
 - Racket strings, tents or other camping goods, or gloves, mittens and mitts (Classified according to the constituent material).
 - 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).
- 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.
- 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.
- 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.
- 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).

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391-395, 405-407, 409].

Note on Countervailing Duty

CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.76.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
9501	Omitted by Finance Act, 2006										
9502	Omitted by Finance Act, 2006										
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										Import of "Toys" from China appearing under ITC Codes 9501, 9502, 9503 of Schedule - I of ITC(HS) Classifications of Export and Import Items is prohibited for six months with immediate effect and until further or-

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											<i>ders. [By Ntfn 82 (RE-2008)/2004-2009 dated 23.01.2009]; and further amended vide Ntfn No. 91 (RE-2008)/2004-2009 dated 02.03.2009. Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 394, 394A</i>
9503 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:										
9503 00 10	--- Of wood	u	10.00	10.00	---	4	0	0.30	14.712	Free	<i>(i) A certificate that the toys being imported conform to the standards prescribed in ASTM F963 or standards prescribed in ISO 8124 (Parts I-III) or IS 9873 [Parts I-III] or standards prescribed in EN 71; (ii) A Certificate of Conformance from the manufacturer that representative sample of the toys being imported have been tested by an independent laboratory which is accredited under ILAC, MRA and found to meet the specifications indicated above. The certificate would also link the toys in the consignment to the period of manufacture indicated in the Certificate of Conformity. [Inserted vide Ntfn 27/2009-2014 dated 27.01.2010]</i>
9503 00 20	--- Of metal	u	10.00	10.00	---	4	0	0.30	14.712	Free	<i>(i) A certificate that the toys being imported conform to the standards prescribed in ASTM F963 or standards prescribed in ISO 8124 (Parts I-III) or IS 9873 [Parts I-III] or standards prescribed in EN 71; (ii) A Certificate of Conformance from the manufacturer that representative sample of the toys being imported have been tested by an independent laboratory which is accredited under ILAC, MRA and found to meet the specifications indicated above. The certificate would also link the toys in the consignment to the period of manufacture indicated in the Certificate of Conformity. [Inserted vide Ntfn 27/2009-2014 dated 27.01.2010]</i>
9503 00 30	--- Of plastics	u	10.00	10.00	---	4	0	0.30	14.712	Free	<i>(i) A certificate that the toys being imported conform to the standards prescribed in ASTM F963 or standards prescribed in ISO 8124 (Parts I-III) or IS 9873 [Parts I-III] or standards</i>

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9503 00 90	--- Other	u	10.00	10.00	---	4	0	0.30	14.712	Free	<p>prescribed in EN 71; (ii) A Certificate of Conformance from the manufacturer that representative sample of the toys being imported have been tested by an independent laboratory which is accredited under ILAC, MRA and found to meet the specifications indicated above. The certificate would also link the toys in the consignment to the period of manufacture indicated in the Certificate of Conformity. [Inserted vide Ntfn 27/2009-2014 dated 27.01.2010]</p> <p>(i) A certificate that the toys being imported conform to the standards prescribed in ASTM F963 or standards prescribed in ISO 8124 (Parts I-III) or IS 9873 [Parts I-III] or standards prescribed in EN 71; (ii) A Certificate of Conformance from the manufacturer that representative sample of the toys being imported have been tested by an independent laboratory which is accredited under ILAC, MRA and found to meet the specifications indicated above. The certificate would also link the toys in the consignment to the period of manufacture indicated in the Certificate of Conformity. [Inserted vide Ntfn 27/2009-2014 dated 27.01.2010]</p>
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment										<p>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 395; CVD on sports goods as specified is 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011; 5% by Ntfn 02/2011-CE dated 01.03.2011</p>
9504 10 00	- Video games of a kind used with a television receiver	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9504 20 00	- Articles and accessories for billiards of all kinds	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9504 30 10	- Other games, operated by coins, bank notes, bank cards, tokens or by other means of payment, other than bowling alley equipment	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9504 30 20	--- Carom Board, with or without coins and strikers	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9504 30 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9504 40 00	- Playing cards	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9504 90	- Other:										
9504 90 10	--- Chess set, all type	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9504 90 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	

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9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes										<i>Exemption: CVD on sports goods as specified is 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011; 5% by Ntfn 02/2011-CE dated 01.03.2011</i>
9505 10 00	- Articles for christmas festivities	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9505 90	- Other:										
9505 90 10	--- Magical equipments	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9505 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
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										<i>Exemption: CVD on sports goods as specified is 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011; 5% by Ntfn 02/2011-CE dated 01.03.2011</i>
	- Snow-skis and other snow-ski equipment:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 591</i>
9506 11 00	-- Skis	u	10.00	0.00	---	4	10	0.31	15.033	Free	
9506 12 00	-- Skis-fastenings (ski-bindings)	kg.	10.00	0.00	---	4	10	0.31	15.033	Free	
9506 19 00	-- Other	kg.	10.00	0.00	---	4	10	0.31	15.033	Free	
	- Water-skis, surf-boards, sailboards and other water-sport equipment:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 591</i>
9506 21 00	-- Sailboards	u	10.00	0.00	---	4	10	0.31	15.033	Free	
9506 29 00	-- Other	u	10.00	0.00	---	4	10	0.31	15.033	Free	
	- Golf clubs and other golf equipment:										
9506 31 00	-- Clubs, complete	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 32 00	-- Balls	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 39 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 40 00	- Articles and equipment for table-tennis	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Tennis, badminton or similar rackets, whether or not strung:										
9506 51 00	-- Lawn-tennis rackets, whether or not strung	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 59	-- Other:										
9506 59 10	--- Squash or racketball badminton rackets, whether or not strung	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 59 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Balls, other than golf balls and table-tennis balls:										
9506 61 00	-- Lawn-tennis balls	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 62	-- Inflatable:										
9506 62 10	--- Foot ball	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 62 20	--- Volley ball	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 62 30	--- Basket ball	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 62 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 69	-- Other:										
9506 69 10	--- Hockey ball	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 69 20	--- Cricket ball	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 69 30	--- Golf ball	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 69 40	--- Rugby ball	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 69 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 70 00	- Ice skates and roller skates, including skating boots with skates attached	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other:										
9506 91	-- Articles and equipment for general physical exercise, gymnastics or athletics:										
9506 91 10	--- Boxing equipments	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 91 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 99	- Other:										
9506 99 10	--- Badminton shuttle cocks	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 99 20	--- Leg pads and bats for Cricket	u	10.00	10.00	---	4	10	0.64	26.849	Free	

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9506 99 30	--- Shoulder pads for Football	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 99 40	--- Hockey sticks and blades	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 99 50	--- Polo sticks including blades, shafts & heads	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 99 60	--- Sports nets	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 99 70	--- Tennis & badminton racket pressures	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 99 80	--- Shin-guards and elbow or shoulders pads excluding those for football; waist, thigh and hip protective	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9506 99 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
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										<i>Exemption: CVD on sports goods as specified is 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011; 5% by Ntfn 02/2011-CE dated 01.03.2011</i>
9507 10 00	- Fishing rods	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9507 20 00	- Fish-hooks, whether or not snelled	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9507 30 00	- Fishing reels	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9507 90	- Other:										
9507 90 10	--- Fish landing and butterfly nets	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9507 90 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9508	Roundabouts, swings, shooting galleries and other fairground amusements; Travelling circuses and travelling menageries; Travelling theatres										<i>Exemption: CVD on sports goods as specified is 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011; 5% by Ntfn 02/2011-CE dated 01.03.2011</i>
9508 10 00	- Travelling circuses and travelling menageries	kg.	10.00	10.00	---	4				Free	
9508 90 00	- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Import Licensing Notes

(1) Recreational bodies may be granted licences for import of restricted items to the extent of 15% of the foreign exchange earned by them through their membership, subscription and other dues received in foreign exchange. Such licences shall be granted for the import of goods essential for their own use. An application for grant of such licence may be made in the form given in Appendix-8 of the Handbook of Procedures Vol. 1, to the Director General of Foreign Trade alongwith documents prescribed therein.

1[Import of "Toys" appearing under ITC Code 9503 from China PR.

1. Import of "Toys" appearing under ITC Codes 9501, 9502, 9503 of Schedule-1 of ITC(HS) Classifications of Export and Import items is prohibited upto 23rd January,2010 and unit further orders. However, import of toys accompanied by the following certificates shall be permitted.
 - (i) A certificate that the toys being imported conform to the standards prescribed in ASTM F963 or standards prescribed in ISO 8124 (Parts I-III) or IS 9873 (Parts I-III) or standards prescribed in EN 71.
 - (ii) A certificate of Conformance from the manufacturer that representative sample of the toys being imported have been tested by an independent laboratory which is accredited under ILAC, MRA and found to meet the specifications indicated above. The certificate would also link the toys in the consignment to the period of manufacture indicated in the Certificate of Conformity.]

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.

¹ Inserted vide Notification No. 82 (RE-2008)/2004-2009 dated 23.01.2009 and further amended vide Notification No. 91 (RE-2008)/2004-2009 dated 02.03.2009; 113 (RE-2008)/2004-2009 dated 16.06.2009.