SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES

## CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LUMINAIRES AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;

ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

## Notes.

1. This Chapter does not cover:
(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
(b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
(c) Articles of Chapter 71;
(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
(f) Lamps or light sources and parts thereof ;
(g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18 ), of heading 85.19 or 85.21 (heading 85.22 ) or of headings 85.25 to 85.28 (heading 85.29 );
(h) Articles of heading 87.14;
(ij) Dentists' chairs incorporating dental appliances of Heading 90.18 or dentists' spittoons (heading 90.18);
(k) Articles of Chapter 91 (for example, clocks and clock cases);
(l) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
(m) Monopods, bipods, tripods and similar articles (heading 96.20).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
(b) Seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

| HS | CET | DESCRIPTION OF GOODS | $\begin{aligned} & \text { DUTY } \\ & \text { RATE } \end{aligned}$ | UNIT | SITC REV 4 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 94.01 |  | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof. |  |  |  |
| 9401.10 | 00 | - Seats of a kind used for aircraft | 25\% | kg \& no | 821.11 |
|  |  | - Seats of a kind used for motor vehicles: |  |  |  |
| 9401.20 | 10 | - - - Seats of a kind used for motor vehicles as a child restraint | 25\% | kg \& no | 821.121 |
| 9401.20 | 90 | -- - Other seats of a kind used for motor vehicles | 25\% | kg \& no | 821.129 |
|  |  | - Swivel seats with variable height adjustment: |  |  |  |
| 9401.31 | 00 | -- Of wood | 25\% | kg \& no | 821.141 |
| 9401.39 | 00 | -- Other | 25\% | kg \& no | 821.149 |
|  |  | - Seats other than garden seats or camping equipment, convertible into beds: |  |  |  |
| 9401.41 | 00 | -- Of wood | 25\% | kg \& no | 821.151 |
| 9401.49 | 00 | -- Other | 25\% | kg \& no | 821.151 |
|  |  | - Seats of cane, osier, bamboo or similar materials: |  |  |  |
| 9401.52 | 00 | - - Of bamboo | 25\% | kg \& no | 821.133 |
| 9401.53 | 00 | - - Of rattan | 25\% | kg \& no | 821.134 |
| 9401.59 | 00 | - - Other | 25\% | kg \& no | 821.139 |
|  |  | - Other seats, with wooden frames: |  |  |  |
| 9401.61 | 00 | - - Upholstered | 25\% | kg \& no | 821.161 |
| 9401.69 | 00 | - - Other | 25\% | kg \& no | 821.169 |
|  |  | - Other seats, with metal frames: |  |  |  |
| 9401.71 | 00 | - - Upholstered | 25\% | kg \& no | 821.171 |
| 9401.79 | 00 | - - Other | 25\% | kg \& no | 821.179 |
| 9401.80 | 00 | - Other seats | 25\% | kg \& no | 821.18 |
|  |  | - Parts: |  |  |  |
| 9401.91 | 00 | -- Of wood | 25\% | kg | 821.191 |
| 9401.99 | 00 | -- Other | 25\% | kg | 821.199 |
| 94.02 |  | Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles. |  |  |  |
| 9402.10 | 00 | - Dentists', barbers' or similar chairs and parts thereof | 10\% | kg | 872.41 |
| 9402.90 | 00 | - Other | 10\% | kg | 872.49 |
| 94.03 |  | Other furniture and parts thereof. |  |  |  |
| 9403.10 | 00 | - Metal furniture of a kind used in offices | 10\% | kg | 821.31 |
|  |  | - Other metal furniture: |  |  |  |


| HS | CET | DESCRIPTION OF GOODS | $\begin{aligned} & \text { DUTY } \\ & \text { RATE } \end{aligned}$ | UNIT | $\begin{aligned} & \text { SITC } \\ & \text { REV } 4 \\ & \hline \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 9403.20 | 10 | - - - Of a kind used in schools, churches and laboratories | 20\% | kg | 821.391 |
| 9403.20 | 90 | -- - Other | 25\% | kg | 821.399 |
| 9403.30 | 00 | - Wooden furniture of a kind used in offices | 10\% | kg \& no | 821.51 |
| 9403.40 | 00 | - Wooden furniture of a kind used in the kitchen | 25\% | kg \& no | 821.53 |
| 9403.50 | 00 | - Wooden furniture of a kind used in the bedroom | 25\% | kg \& no | 821.55 |
|  |  | - Other wooden furniture: |  |  |  |
| 9403.60 | 10 | - - - Of a kind used in schools, churches and laboratories | 20\% | kg \& no | 821.591 |
| 9403.60 | 90 | -- - Other | 25\% | kg \& no | 821.599 |
|  |  | - Furniture of plastics: |  |  |  |
| 9403.70 | 10 | -- - Of a kind used in offices | 10\% | kg | 821.711 |
| 9403.70 | 20 | -- - Of a kind used in schools, churches and laboratories | 20\% | kg | 821.712 |
| 9403.70 | 90 | -- - Other | 25\% | kg | 821.719 |
|  |  | - Furniture of other materials, including cane, osier, bamboo or similar materials: |  |  |  |
|  |  | - - Of bamboo: |  |  |  |
| 9403.82 | 10 | --- Of a kind used in offices | 10\% | kg | 821.7911 |
| 9403.82 | 20 | -- - Of a kind used in schools, churches and laboratories | 20\% | kg | 821.7912 |
| 9403.82 | 90 | - - - Other | 25\% | kg | 821.7919 |
|  |  | - - Of rattan: |  |  |  |
| 9403.83 | 10 | --- Of a kind used in offices | 10\% | kg | 821.7921 |
| 9403.83 | 20 | -- - Of a kind used in schools, churches and laboratories | 20\% | kg | 821.7922 |
| 9403.83 | 90 | - - - Other | 25\% | kg | 821.7929 |
|  |  | - - Other: |  |  |  |
| 9403.89 | 10 | --- Of a kind used in offices | 10\% | kg | 821.7981 |
| 9403.89 | 20 | -- - Of a kind used in schools, churches and laboratories | 20\% | kg | 821.7982 |
| 9403.89 | 90 | - - - Other | 25\% | kg | 821.7989 |
|  |  | - Parts: |  |  |  |
| 9403.91 | 00 | -- Of wood | 25\% | kg | 821.81 |
| 9403.99 | 00 | -- Other | 25\% | kg | 821.89 |
| 94.04 |  | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered. |  |  |  |


| HS | CET | DESCRIPTION OF GOODS | $\begin{aligned} & \text { DUTY } \\ & \text { RATE } \end{aligned}$ | UNIT | SITC REV 4 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 9404.10 | 00 | - Mattress supports | 25\% | kg \& no | 821.21 |
|  |  | - Mattresses: |  |  |  |
| 9404.21 | 00 | - - Of cellular rubber or plastics, whether or not covered | 25\% | kg \& no | 821.23 |
| 9404.29 | 00 | -- Of other materials | 25\% | kg \& no | 821.25 |
| 9404.30 | 00 | - Sleeping bags | 25\% | kg \& no | 821.27 |
| 9404.40 | 00 | - Quilts, bedspreads, eiderdowns and duvets (comforters) | 20\% | kg | 821.28 |
| 9404.90 | 00 | - Other | 25\% | kg \& no | 821.29 |
| 94.05 |  | Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. |  |  |  |
|  |  | Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: |  |  |  |
| 9405.11 | 00 | -- Designed for use solely with light-emitting diode (LED) light sources | 25\% | kg \& no | 813.111 |
| 9405.19 | 00 | -- Other | 25\% | kg \& no | 813.119 |
|  |  | - Electric table, desk, bedside or floor-standing luminaires: |  |  |  |
| 9405.21 | 00 | -- Designed for use solely with light-emitting diode (LED) light sources | 25\% | kg \& no | 813.131 |
| 9405.29 | 00 | -- Other | 25\% | kg \& no | 813.139 |
|  |  | - Lighting strings of a kind used for Christmas trees: |  |  |  |
| 9405.31 | 00 | -- Designed for use solely with light-emitting diode (LED) light sources | 25\% | kg \& no | 894.411 |
| 9405.39 | 00 | -- Other | 25\% | kg \& no | 894.419 |
|  |  | - Other electric luminaires and lighting fittings: |  |  |  |
| 9405.41 | 00 | -- Photovoltaic, designed for use solely with lightemitting diode (LED) light sources | 25\% | kg \& no | 813.151 |
| 9405.42 | 00 | -- Other, designed for use solely with light-emitting diode (LED) light sources | 25\% | kg \& no | 813.152 |
| 9405.49 | 00 | -- Other | 25\% | kg \& no | 813.159 |
| 9405.50 | 00 | - Non-electrical lamps and lighting fittings | 25\% | kg | 813.17 |
|  |  | - Illuminated signs, illuminated name-plates and the like: |  |  |  |
| 9405.61 | 00 | -- Designed for use solely with light-emitting diode (LED) light sources | 25\% | kg | 813.21 |
| 9405.69 | 00 | -- Other | 25\% | kg \& no | 813.29 |


| HS | CET | DESCRIPTION OF GOODS | DUTY <br> RATE | UNIT | SITC <br> REV 4 |
| :---: | :---: | :--- | :---: | :---: | :---: |
|  |  | - Parts: |  |  |  |
| 9405.91 | 00 | - - Of glass | $25 \%$ | kg | 813.91 |
| 9405.92 | 00 | - - Of plastics | $25 \%$ | kg | 813.92 |
| 9405.99 | 00 | - - Other | $25 \%$ | kg | 813.99 |
| $\mathbf{9 4 . 0 6}$ |  | Prefabricated buildings. |  |  |  |
| 9406.10 | 00 | - Of wood | $10 \%$ | kg | 811.01 |
| 9406.20 | 00 | - Modular building units, of steel | $5 \%$ | kg | 811.04 |
|  |  | - Other: |  |  |  |
| 9406.90 | 10 | - - Mainly of aluminium | $5 \%$ | kg | 811.02 |
| 9406.90 | 20 | - - - Mainly of steel | $5 \%$ | kg | 811.03 |
| 9406.90 | 90 | - - Other | $5 \%$ | kg | 811.09 |

## 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) 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, sailboats 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), discs, tapes, solid-state nonvolatile 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) Unmanned aircraft (heading 88.06);
(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 90.04);
(s) Decoy calls or whistles (heading 92.08);
(t) Arms or other articles of Chapter 93;
(u) Lighting strings of all kinds (heading 94.05);
(v) Monopods, bipods, tripods and similar articles (heading 96.20);
(w)Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their 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 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).
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 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 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 | CET | DESCRIPTION OF GOODS | $\begin{aligned} & \text { DUTY } \\ & \text { RATE } \end{aligned}$ | UNIT | $\begin{gathered} \text { SITC } \\ \text { REV } 4 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| [95.01] |  | Deleted |  |  |  |
| [95.02] |  | Deleted |  |  |  |
| 95.03 |  | 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 | - - - Tricycles, scooters, pedal cars and similar wheeled toys | 25\% | kg | 894.211 |
| 9503.00 | 20 | -- - Dolls' carriages | 25\% | kg | 894.212 |
| 9503.00 | 30 | - - - Dolls | 25\% | kg | 894.22 |
| 9503.00 | 40 | - - - Reduced-size (scale) models and similar recreational models | 25\% | kg \& no | 894.24 |
| 9503.00 | 50 | -- - Puzzles of all kinds | 25\% | kg \& no | 894.27 |
| 9503.00 | 90 | -- - Other toys | 25\% | kg \& no | 894.29 |
| 95.04 |  | 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 | 25\% | kg | 894.33 |
| 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 | 25\% | kg \& no | 894.35 |
| 9504.40 | 00 | - Playing cards | 25\% | kg \& no | 894.37 |
| 9504.50 | 00 | - Video game consoles and machines, other than those of subheading 9504.30 | 25\% | kg \& no | 894.311 |
|  |  | - Other: |  |  |  |
| 9504.90 | 10 | -- - Complete games of draught and chess | 25\% | kg \& no | 894.391 |
| 9504.90 | 90 | - - - Other | 25\% | kg \& no | 894.399 |
| 95.05 |  | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes. |  |  |  |
|  |  | - Articles for Christmas festivities: |  |  |  |
| 9505.10 | 10 | - - - Artificial Christmas trees | 25\% | kg | 894.451 |
| 9505.10 | 90 | - - Other | 25\% | kg | 894.459 |
| 9505.90 | 00 | - Other | 25\% | kg | 894.49 |


| HS | CET | DESCRIPTION OF GOODS | $\begin{aligned} & \text { DUTY } \\ & \text { RATE } \end{aligned}$ | UNIT | $\begin{aligned} & \text { SITC } \\ & \text { REV } 4 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | Free | kg \& no | 894.731 |
| 9506.12 | 00 | - - Ski-fastenings (ski-bindings) | Free | kg | 894.732 |
| 9506.19 | 00 | - - Other | Free | kg | 894.739 |
|  |  | - Water-skis, surf-boards, sailboards and other water-sport equipment: |  |  |  |
| 9506.21 | 00 | - - Sailboards | Free | kg \& no | 894.741 |
| 9506.29 | 00 | - - Other | Free | kg \& no | 894.749 |
|  |  | - Golf clubs and other golf equipment: |  |  |  |
| 9506.31 | 00 | - - Clubs, complete | 10\% | kg \& no | 894.751 |
| 9506.32 | 00 | - - Balls | 10\% | kg \& no | 894.752 |
| 9506.39 | 00 | - - Other | 10\% | kg | 894.759 |
| 9506.40 | 00 | - Articles and equipment for table-tennis | Free | kg | 894.791 |
|  |  | - Tennis, badminton or similar rackets, whether or not strung: |  |  |  |
| 9506.51 | 00 | - - Lawn-tennis rackets, whether or not strung | Free | kg \& no | 894.761 |
| 9506.59 | 00 | - - Other | Free | kg \& no | 894.769 |
|  |  | - Balls, other than golf balls and table-tennis balls: |  |  |  |
| 9506.61 | 00 | - - Lawn-tennis balls | Free | kg \& no | 894.792 |
|  |  | - - Inflatable: |  |  |  |
| 9506.62 | 10 | -- - For soccer | Free | kg \& no | 894.7931 |
| $\begin{aligned} & \hline 9506.62 \\ & \hline 9506.69 \end{aligned}$ | 90 | -- - Other | Free | kg \& no | 894.7939 |
|  | 00 | - - Other | Free | kg \& no | 894.794 |
| 9506.70 | 00 | - Ice skates and roller skates, including skating boots with skates attached | Free | kg \& no | 894.72 |
|  |  | - Other: |  |  |  |
|  |  | - - Articles and equipment for general physical exercise, gymnastics or athletics: |  |  |  |
| 9506.91 | 10 | - - For gymnastics | 10\% | kg | 894.781 |
| $\frac{9506.91}{9506.91}$ | 20 | -- - For athletics | Free | kg | 894.782 |
|  | 90 | -- - Other | Free | kg | 894.789 |
|  |  | - - Other: |  |  |  |
| 9506.99 | 10 | -- - For cricket, other than cricket balls | Free | kg | 894.795 |


| HS | CET | DESCRIPTION OF GOODS | $\begin{aligned} & \text { DUTY } \\ & \text { RATE } \end{aligned}$ | UNIT | $\begin{aligned} & \text { SITC } \\ & \text { REV } 4 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 9506.99 | 20 | -- - For soccer, other than soccer balls | Free | kg | 894.796 |
| 9506.99 | 30 | - - - For lawn tennis, other than tennis rackets and balls | Free | kg | 894.797 |
| 9506.99 | 40 | -- - Swimming pools and paddling pools | 25\% | kg | 894.798 |
| 9506.99 | 90 | -- - For other sports or outdoor games | Free | kg | 894.799 |
| 95.07 |  | 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 | Free | kg \& no | 894.711 |
| 9507.20 | 00 | - Fish-hooks, whether or not snelled | Free | kg | 894.712 |
| 9507.30 | 00 | - Fishing reels | Free | kg \& no | 894.713 |
|  |  | - Other: |  |  |  |
| 9507.90 | 10 | -- - Other fishing tackle | Free | kg \& no | 894.714 |
| 9507.90 | 90 | -- - Other | 25\% | kg \& no | 894.719 |
| 95.08 |  | 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 | 25\% | kg | 694.61 |
|  |  | - Amusement park rides and water park amusements : |  |  |  |
| 9508.21 | 00 | -- Roller coasters | 25\% | kg | 694.621 |
| 9508.22 | 00 | -- Carousels, swings and roundabouts | 25\% | kg | 694.622 |
| 9508.23 | 00 | -- Dodge'em cars | 25\% | kg | 694.623 |
| 9508.24 | 00 | -- Motion simulators and moving theatres | 25\% | kg | 694.624 |
| 9508.25 | 00 | -- Water rides | 25\% | kg | 694.625 |
| 9508.26 | 00 | -- Water park amusements | 25\% | kg | 694.626 |
| 9508.29 | 00 | -- Other | 25\% | kg | 694.627 |
| 9508.30 | 00 | - Fairground amusements | 25\% | kg | 694.628 |
| 9508.40 | 00 | - Travelling theatres | 25\% | kg | 694.629 |
| 9508.90 | 00 | - Other | 25\% | kg | 694.62 |

## CHAPTER 96

## MISCELLANEOUS MANUFACTURED ARTICLES

## Notes.

1. This Chapter does not cover:
(a) Pencils for cosmetic or toilet uses (Chapter 33);
(b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
(c) Imitation jewellery (heading 71.17);
(d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
(f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
(g) Articles of Chapter 91 (for example, clock or watch cases);
(h) Musical instruments or parts or accessories thereof (Chapter 92);
(ij) Articles of Chapter 93 (arms and parts thereof);
(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
(l) Articles of Chapter 95 (toys, games, sports requisites); or
(m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression "vegetable or mineral carving material" means:
(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15 , remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include 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.

| HS | CET | DESCRIPTION OF GOODS | $\begin{aligned} & \text { DUTY } \\ & \text { RATE } \end{aligned}$ | UNIT | SITC <br> REV 4 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 96.01 |  | Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding). |  |  |  |
| 9601.10 | 00 | - Worked ivory and articles of ivory | 25\% | kg | 899.111 |
|  |  | - Other: |  |  |  |
| 9601.90 | 10 | -- - Articles | 25\% | kg | 899.112 |
| 9601.90 | 90 | -- - Animal carving material | 25\% | kg | 899.119 |
| 96.02 |  | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin. |  |  |  |
| 9602.00 | 10 | - Articles | 25\% | kg | 899.191 |
| 9602.00 | 90 | - Other | 25\% | kg | 899.199 |
| 96.03 |  | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees). |  |  |  |
| 9603.10 | 00 | - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 25\% | kg \& no | 899.721 |
|  |  | - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: |  |  |  |
| 9603.21 | 00 | -- Tooth brushes, including dental-plate brushes | Free | kg \& no | 899.722 |
| 9603.29 | 00 | - - Other | 25\% | kg \& no | 899.723 |
|  |  | - Artists' brushes, writing brushes and similar brushes for the application of cosmetics: |  |  |  |
| 9603.30 | 10 | -- - Artists' brushes | 5\% | kg \& no | 899.724 |
| 9603.30 | 20 | -- - Writing brushes | 5\% | kg \& no | 899.725 |
| 9603.30 | 90 | -- - Other | 25\% | kg \& no | 899.726 |
|  |  | - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers: |  |  |  |


| HS | CET | DESCRIPTION OF GOODS | $\begin{aligned} & \text { DUTY } \\ & \text { RATE } \end{aligned}$ | UNIT | SITC $\text { REV } 4$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 9603.40 | 20 | - - - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30) | 15\% | kg \& no | 899.7272 |
| 9603.40 | 30 | -- - Paint pads and rollers | 15\% | kg \& no | 899.7273 |
| 9603.50 | 00 | - Other brushes constituting parts of machines, appliances or vehicles | 5\% | kg \& no | 899.728 |
|  |  | - Other: |  |  |  |
| 9603.90 | 10 | - - - Feather dusters | 25\% | kg \& no | 899.7291 |
| 9603.90 | 20 | - - - Scrubbing brushes | 25\% | kg \& no | 899.7292 |
| 9603.90 | 30 | -- Brooms and mops for sweeping roads and floors | 25\% | kg \& no | 899.7293 |
| 9603.90 | 40 | -- - Other brushes for household use | 25\% | kg \& no | 899.7294 |
| 9603.90 | 50 | -- - Prepared knots and tufts for broom or brush making | 15\% | kg \& no | 899.7295 |
| 9603.90 | 90 | -- - Other | 5\% | kg \& no | 899.7299 |
| 96.04 |  | Hand sieves and hand riddles. |  |  |  |
| 9604.00 | 10 | - - - Hand sieves | 5\% | kg \& no | 899.811 |
| 9604.00 | 20 | -- - Hand riddles | 5\% | kg \& no | 899.812 |
| 9605.00 | 00 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 25\% | kg \& no | 831.3 |
| 96.06 |  | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks. |  |  |  |
| 9606.10 | 00 | - Press-fasteners, snap-fasteners and press-studs and parts therefor | 5\% | kg | 899.831 |
|  |  | - Buttons: |  |  |  |
| 9606.21 | 00 | - - Of plastics, not covered with textile material | 5\% | kg | 899.832 |
| 9606.22 | 00 | - - Of base metal, not covered with textile material | 5\% | kg | 899.833 |
| 9606.29 | 00 | - - Other | 5\% | kg | 899.839 |
| 9606.30 | 00 | - Button moulds and other parts of buttons; button blanks | 5\% | kg | 899.84 |
| 96.07 |  | Slide fasteners and parts thereof. |  |  |  |
|  |  | - Slide fasteners: |  |  |  |
| 9607.11 | 00 | - - Fitted with chain scoops of base metal | 15\% | kg | 899.851 |
| 9607.19 | 00 | - - Other | 15\% | kg | 899.859 |
|  |  | - Parts: |  |  |  |
| 9607.20 | 10 | -- - Continuous chain | 5\% | kg | 899.861 |
| 9607.20 | 90 | -- - Other | 5\% | kg | 899.869 |
| 96.08 |  | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, |  |  |  |


| HS | CET | DESCRIPTION OF GOODS | DUTY <br> RATE | UNIT | SITC <br> REV 4 |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09. |  |  |  |
| 9608.10 | 00 | - Ball point pens | 20\% | kg \& no | 895.211 |
| 9608.20 | 00 | - Felt tipped and other porous-tipped pens and markers | 20\% | kg \& no | 895.212 |
| 9608.30 | 00 | - Fountain pens, stylograph pens and other pens: | 20\% | kg \& no | 895.214 |
| 9608.40 | 00 | - Propelling or sliding pencils | 20\% | kg \& no | 895.215 |
| 9608.50 | 00 | - Sets of articles from two or more of the foregoing subheadings | 20\% | kg \& no | 895.216 |
| 9608.60 | 00 | - Refills for ball point pens, comprising the ballpoint and ink-reservoir | 20\% | kg \& no | 895.217 |
|  |  | - Other: |  |  |  |
| 9608.91 | 00 | - - Pen nibs and nib points | 5\% | kg \& no | 895.22 |
|  |  | - - Other: |  |  |  |
| 9608.99 | 10 | -- - Pen-holders, pencil-holders and similar holders | 20\% | kg | 895.2192 |
| 9608.99 | 20 | -- - Barrels and covers for ball point pens | 20\% | kg | 895.2191 |
| 9608.99 | 90 | -- - Other | 5\% | kg | 895.2199 |
| 96.09 |  | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks. |  |  |  |
|  |  | - Pencils and crayons, with leads encased in a sheath: |  |  |  |
| 9609.10 | 10 | -- - Writing or drawing pencils | 10\% | kg | 895.231 |
| 9609.10 | 20 | -- - Crayons | 10\% | kg | 895.232 |
| 9609.20 | 00 | - Pencil leads, black or coloured | 10\% | kg | 895.233 |
|  |  | - Other: |  |  |  |
| 9609.90 | 10 | - - - Writing or drawing chalks | 10\% | kg | 895.234 |
| 9609.90 | 90 | -- - Other | 10\% | kg | 895.239 |
| 96.10 |  | Slates and boards, with writing or drawing surfaces, whether or not framed. |  |  |  |
| 9610.00 | 10 | -- - Writing or drawing boards | 10\% | kg | 895.921 |
| 9610.00 | 90 | -- - Other | 5\% | kg | 895.929 |
| 96.11 |  | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks. |  |  |  |
| 9611.00 | 10 | -- - Rubber stamps | 25\% | kg | 895.931 |
| 9611.00 | 90 | -- - Other | 25\% | kg | 895.939 |


| HS | CET | DESCRIPTION OF GOODS | DUTY <br> RATE | UNIT | $\begin{aligned} & \text { SITC } \\ & \text { REV } 4 \\ & \hline \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 96.12 |  | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; inkpads, whether or not inked, with or without boxes. |  |  |  |
|  |  | - Ribbons: |  |  |  |
| 9612.10 | 10 | -- - Typewriter ribbons on open spools | 5\% | kg \& no | 895.941 |
| 9612.10 | 90 | -- - Other | 5\% | kg \& no | 895.942 |
| 9612.20 | 00 | - Ink-pads | 5\% | kg \& no | 895.943 |
| 96.13 |  | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. |  |  |  |
| 9613.10 | 00 | - Pocket lighters, gas fuelled, non-refillable | 25\% | kg \& no | 899.331 |
| 9613.20 | 00 | - Pocket lighters, gas fuelled, refillable | 25\% | kg \& no | 899.332 |
| 9613.80 | 00 | - Other lighters | 25\% | kg \& no | 899.339 |
| 9613.90 | 00 | - Parts | 25\% | kg \& no | 899.35 |
| 9614.00 | 00 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | 25\% | kg \& no | 899.37 |
| 96.15 |  | Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16 , and parts thereof. |  |  |  |
|  |  | - Combs, hair-slides and the like: |  |  |  |
|  |  | - - Of hard rubber or plastics: |  |  |  |
| 9615.11 | 10 | -- - Combs | 25\% | kg | 899.891 |
| 9615.11 | 20 | -- - Hair slides and the like | 25\% | kg | 899.892 |
|  |  | - - Other: |  |  |  |
| 9615.19 | 10 | - - - Combs | 25\% | kg | 899.893 |
| 9615.19 | 20 | -- - Hair slides and the like | 25\% | kg | 899.894 |
|  |  | - Other: |  |  |  |
| 9615.90 | 10 | - - - Hairpins | 25\% | kg | 899.895 |
| 9615.90 | 90 | -- - Other | 25\% | kg | 899.899 |
| 96.16 |  | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations. |  |  |  |
| 9616.10 | 00 | - Scent sprays and similar toilet sprays, and mounts and heads therefor | 25\% | kg | 899.87 |
| 9616.20 | 00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | 25\% | kg | 899.82 |


| HS | CET | DESCRIPTION OF GOODS | $\begin{aligned} & \text { DUTY } \\ & \text { RATE } \end{aligned}$ | UNIT | $\begin{aligned} & \text { SITC } \\ & \text { REV } 4 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 9617.00 | 00 | Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners. | 25\% | kg | 899.97 |
| 9618.00 | 00 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. | 5\% | kg | 899.88 |
| 96.19 |  | Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material. |  |  |  |
|  |  | -- - Of paper pulp, paper, cellulose wadding or webs of cellulose fibres: |  |  |  |
| 9619.00 | 11 | --- - Sanitary towels and tampons | Free | kg | 642.951 |
| 9619.00 | 12 | --- Napkins and napkin liners for babies | Free | kg | 642.952 |
| 9619.00 | 19 | --- - Other | Free | kg | 642.959 |
|  |  | -- - Of wadding of textile materials: |  |  |  |
| 9619.00 | 21 | --- - Sanitary towels and tampons | Free | kg \& m3 | 642.953 |
| 9619.00 | 22 | --- - Napkins and napkin liners for babies | Free | kg \& m3 | 642.954 |
| 9619.00 | 29 | --- - Other | Free | kg \& m3 | 642.955 |
| 9619.00 | 90 | -- - Of other materials | Free | kg |  |
| $\mathbf{9 6 2 0 . 0 0}$ | 00 | Monopods, bipods, tripods and similar articles. | 10\% | kg | 881.14 |

