

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

Arms and ammunition; parts and accessories thereof

NOTES

1. This Chapter does not cover:

- (a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) armoured fighting vehicles (heading 8710);
- (d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90); or
- (e) bows, arrows, fencing foils or toys (Chapter 95).

2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING 9307		
	- <i>Artillery weapons (for example, guns, howitzers and mortars);</i>		
9301 11 00	-- Self-propelled	u	Nil
9301 19 00	-- Other	u	Nil
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	Nil
9301 90 00	- Other	u	Nil
9302 00 00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 9303 OR 9304	u	16%
9303	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)		
9303 10 00	- Muzzle-loading firearms	u	16%
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9303 30 00	- Other sporting, hunting or target-shooting rifles	u	16%
9303 90 00	- Other	u	16%
9304 00 00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 9307	u	16%
9305	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 9301 TO 9304		
9305 10 00	- Of revolvers or pistols	kg.	16%
	- <i>Of shotguns or rifles of heading 9303:</i>		
9305 21 00	-- Shotgun barrels	kg.	16%
9305 29 00	-- Other	kg.	16%
	- <i>Other :</i>		
9305 91 00	-- Of military weapons of heading 9301	kg.	16%
9305 99 00	-- Other	kg.	16%
9306	BOMBS , GRENADES, TORPEDOES, MINES, MISSILES, AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS		
	- <i>Shotgun cartridges and parts thereof; air gun pellets:</i>		
9306 21 00	-- Cartridges	kg.	16%
9306 29 00	-- Other	kg.	16%
9306 30 00	- Other cartridges and parts thereof	u	16%
9306 90 00	- Other	u	16%
9307 00 00	SWORDS, CUT LASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	u	16%

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated building

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 7009;
- (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 8303;
- (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
- (f) lamps and lighting fittings of Chapter 85;
- (g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
- (h) articles of heading 8714;
- (i) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
- (k) articles of Chapter 91 (for example, clocks and clock cases); or
- (l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).

2. The articles (other than parts) referred to in headings 9401 to 9403 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 and unit furniture; and
- (b) seats and beds.

3. (A) In headings 9401 to 9403 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 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.

4. For the purposes of heading 9406, 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.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9401	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF		
9401 10 00	- Seats of a kind used for aircraft	u	16%
9401 20 00	- Seats of a kind used for motor vehicles	u	16%
9401 30 00	- Swivel seats and variable height adjustment	u	16%
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	u	16%
	- Seats of cane, osier, bamboo or similar materials :		
9401 51 00	-- Of bamboo or rattan	u	16%
9401 59 00	-- Other	u	16%
	- <i>Other seats, with wooden frames:</i>		
9401 61 00	-- Upholstered	u	16%
9401 69 00	-- Other	u	16%
	- <i>Other seats, with metal frames:</i>		
9401 71 00	-- Upholstered	u	16%
9401 79 00	-- Other	u	16%
9401 80 00	- Other seats	u	16%
9401 90 00	- Parts	kg.	16%
9402	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	- <i>Dentists', barbers' or similar chairs and parts thereof:</i>		
9402 10 10	--- Dentists' chairs and parts thereof	u	16%
9402 10 90	--- Other	u	16%
9402 90	- <i>Other :</i>		
9402 90 10	--- Hospital beds with mechanical fittings	u	16%
9402 90 20	--- Parts	u	16%
9402 90 90	--- Other	u	16%
9403	OTHER FURNITURE AND PARTS THEREOF		
9403 10	- <i>Metal furniture of a kind used in offices:</i>		
9403 10 10	--- Of steel	kg.	16%
9403 10 90	--- Other	kg.	16%
9403 20	- <i>Other metal furniture:</i>		
9403 20 10	--- Of steel	kg.	16%
9403 20 90	--- Other	kg.	16%
9403 30	- <i>Wooden furniture of a kind used in offices:</i>		
9403 30 10	--- Cabinetry	kg.	16%
9403 30 90	--- Other	kg.	16%
9403 40 00	- <i>Wooden furniture of a kind used in the kitchen</i>	u	16%
9403 50	- <i>Wooden furniture of a kind used in the bed room:</i>		
9403 50 10	--- Bedstead	u	16%
9403 50 90	--- Other	u	16%
9403 60 00	- Other wooden furniture	u	16%
9403 70 00	- Furniture of plastics	kg.	16%
	- <i>Furniture of other materials, including cane, osier, bamboo or similar materials:</i>		
9403 81 00	-- Of bamboo or rattan	kg.	16%
9403 89 00	-- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9403 90 00	- Parts	kg.	16%
9404	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		
9404 10 00	- Mattress supports	kg.	16%
	- <i>Mattresses:</i>		
9404 21	-- <i>Of cellular rubber or plastics, whether or not covered:</i>		
9404 21 10	--- Of rubber	u	16%
9404 21 90	--- Of plastic	u	16%
9404 29	-- <i>Of other materials:</i>		
9404 29 10	--- Spring interior	u	16%
9404 29 90	--- other	u	16%
	- <i>Sleeping bags:</i>		
9404 30 10	--- Filled with feathers or down	u	16%
9404 30 90	--- Other	u	16%
9404 90	- <i>Other :</i>		
	--- <i>Quilts:</i>		
9404 90 11	---- Filled with feathers or down	kg.	16%
9404 90 19	---- Other	kg.	16%
	--- <i>Other :</i>		
9404 90 91	---- Filled with feathers or down	kg.	16%
9404 90 99	---- Other	kg.	16%
9405	LAMPS 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		
9405 10	- <i>Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares:</i>		
9405 10 10	--- Hanging lamps, complete fittings	u	16%
9405 10 20	--- Wall lamps	u	16%
9405 10 90	--- Other	u	16%
9405 20	- <i>Electric table, desk, bedside or floor-standing lamps:</i>		
9405 20 10	--- Table lamps, complete fittings	u	16%
9405 20 90	--- Other	u	16%
9405 30 00	- Lighting sets of a kind used for Christmas trees	u	16%
9405 40	- <i>Other electric lamps and lighting fittings:</i>		
9405 40 10	--- Searchlights and spotlights	u	16%
9405 40 90	--- Other	u	16%
9405 50	- <i>Non-electrical lamps and lighting fittings:</i>		
9405 50 10	--- Hurricane lanterns	u	Nil
9405 50 20	--- Miner's safety lamps	u	16%
	--- <i>Oil pressure lamps:</i>		
9405 50 31	---- Kerosene pressure lanterns	u	16%
9405 50 39	---- Other	u	16%
9405 50 40	--- Solar lanterns or lamps	u	16%
	--- <i>Other oil lamps:</i>		
9405 50 51	---- Metal	u	16%
9405 50 59	---- Other	u	16%
9405 60	- <i>Illuminated signs, illuminated name-plates and the like :</i>		
9405 60 10	--- Of plastic	u	16%
9405 60 90	--- Of other materials	u	16%
	- <i>Parts:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9405 91 00	-- Of glass	kg.	16%
9405 92 00	-- Of plastics	kg.	16%
9405 99 00	-- Other	kg.	16%
9406	PREFABRICATED BUILDINGS		
9406 00	- <i>Prefabricated buildings :</i>		
	--- <i>Green houses:</i>		
9406 00 11	---- Green house - in ready to assemble sets	u	16%
9406 00 19	---- Other	u	16%
	--- <i>Other :</i>		
9406 00 91	---- Prefabricated housing material	u	16%
9406 00 92	---- Prefabricated construction for cold storage	u	16%
9406 00 93	---- Silos for storing ensilage	u	16%
9406 00 99	---- Other	u	16%

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) 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);
- (i) 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 bobsleighs, 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);
- (u) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to the 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, 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)
7901 11 00	-- Containing by weight 99.99% or more of zinc	kg.	16%
9501	WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS' CARRIAGES		
9501 00	- <i>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:</i>		
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 ALL KINDS		
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	-- Of wood	u	16%
9503 00 20	-- Of metal	u	16%
9503 00 30	-- Of plastics	u	16%
9503 00 90	-- <i>Other</i>	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%
9504 20 00	- Articles and accessories for billiards of all kinds	u	16%
9504 30	- 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%
9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES		
9505 10 00	- Articles for Christmas festivities	kg.	16%
9505 90	- <i>Other :</i>		
9505 90 10	-- Magical equipments	kg.	16%
9505 90 90	-- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
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>Snow-skis and other snow-ski equipment :</i>		
9506 11 00	-- Skis	u	16%
9506 12 00	-- Ski-fastenings (ski-bindings)	kg.	16%
9506 19 00	-- Other	kg.	16%
	- <i>Water-skis, surf-boards, sailboards and other water-sport equipment:</i>		
9506 21 00	-- Sailboards	u	16%
9506 29 00	-- Other	u	16%
	- <i>Golf clubs and other golf equipment:</i>		
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%
	- <i>Tennis, badminton or similar rackets, whether or not strung:</i>		
9506 51 00	-- Lawn-tennis rackets, whether or not strung	u	16%
9506 59	-- <i>Other :</i>		
9506 59 10	-- Squash or racketball badminton rackets, whether or not strung	u	16%
9506 59 90	-- Other	u	16%
	- <i>Balls, other than golf balls and table-tennis balls:</i>		
9506 61 00	-- Lawn-tennis balls	u	16%
9506 62	-- <i>Inflatable:</i>		
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	-- <i>Other :</i>		
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%
	- <i>Other :</i>		
9506 91	-- <i>Articles and equipment for general physical exercise, gymnastics or athletics:</i>		
9506 91 10	-- Boxing equipment	kg.	16%
9506 91 90	-- Other	kg.	16%
9506 99	-- <i>Other :</i>		
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%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
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	- <i>Other</i> :		
9507 90 10	--- Fish landing and butterfly nets	u	16%
9507 90 90	--- Other	u	16%
9508	ROUNDABOUTS, 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%