

95.05 - Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.

9505.10 - Articles for Christmas festivities

9505.90 - Other

This heading covers :

(A) **Festive, carnival or other entertainment articles**, which in view of their intended use are generally made of non-durable material. They include :

- (1) Festive decorations used to decorate rooms, tables, etc. (such as garlands, lanterns, etc.); decorative articles for Christmas trees (tinsel, coloured balls, animals and other figures, etc); cake decorations which are traditionally associated with a particular festival (e.g., animals, flags).
- (2) Articles traditionally used at Christmas festivities, e.g., artificial Christmas trees, nativity scenes, nativity figures and animals, angels, Christmas crackers, Christmas stockings, imitation yule logs, Father Christmases.
- (3) Articles of fancy dress, e.g., masks, false ears and noses, wigs, false beards and moustaches (**not being** articles of postiche - **heading 67.04**), and paper hats. However, the heading **excludes** fancy dress of textile materials, of **Chapter 61** or **62**.
- (4) Throw-balls of paper or cotton-wool, paper streamers (carnival tape), cardboard trumpets, "blow-outs", confetti, carnival umbrellas, etc.

The heading **excludes** statuettes, statues and the like of a kind used for decorating places of worship.

The heading also **excludes** articles that contain a festive design, decoration, emblem or motif and have a utilitarian function, e.g., tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen.

(B) **Conjuring tricks and novelty jokes**, e.g., packs of cards, tables, screens and containers, specially designed for the performance of conjuring tricks; novelty jokes such as sneezing powder, surprise sweets, water-jet button-holes and "Japanese flowers".

This heading also **excludes** :

- (a) Natural Christmas trees (**Chapter 6**).
- (b) Candles (**heading 34.06**).
- (c) Packagings of plastics or of paper, used during festivals (classified according to constituent material, for example, **Chapter 39** or **48**).
- (d) Christmas tree stands (classified according to constituent material).
- (e) Textile flags or bunting of **heading 63.07**.
- (f) Electric garlands of all kinds (**heading 94.05**).