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.

This heading covers:

(A) Wheeled toys.

These articles are usually designed for propulsion either by means of pedals, hand levers or other simple devices which transmit power to the wheels through a chain or rod, or, as in the case of certain scooters, by direct pressure of a person's foot against the ground. Other types of wheeled toys may be simply drawn or pushed by another person or driven by a motor.

These toys include:

- (1) Children's tricycles and the like, but excluding bicycles of heading 87.12.
- (2) Two- or three-wheeled scooters designed to be ridden by children, as well as youngsters and adults, with an adjustable or non-adjustable steering column and small solid or inflatable wheels. They are sometimes equipped with a bicycle-type handlebar, a hand brake or a foot brake on the rear wheel.
- (3) Pedal- or hand-propelled wheeled toys in the form of animals.
- (4) Pedal cars, frequently in the form of miniature sports cars, jeeps, lorries, etc.
- (5) Wheeled toys, propelled by hand levers.
- (6) Other wheeled toys (with no mechanical transmission system) which are designed to be drawn or pushed, and are large enough for children to ride.
- (7) Children's cars powered by a motor.

(B) Dolls' carriages (e.g., strollers), including folding types.

This group covers doll's carriages, whether or not folding, fitted with two or more wheels, such as push-chairs, perambulators, strollers, etc. It also covers bedding for carriages, similar to that used for doll's beds.

(C) Dolls.

This group includes not only dolls designed for the amusement of children, but also dolls intended for decorative purposes (e.g., boudoir dolls, mascot dolls), or for use in Punch and Judy or marionette shows, or those of a caricature type.

Dolls are usually made of rubber, plastics, textile materials, wax, ceramics, wood, paperboard, papier maché or combinations of these materials. They may be jointed and contain mechanisms which permit limb, head or eye movements as well as reproductions of the human voice, etc. They may also be dressed.

Parts and accessories of dolls of this heading include: heads, bodies, limbs, eyes (other than those unmounted of glass, of heading 70.18), moving mechanisms for eyes, voice-producing or other mechanisms, wigs, dolls' clothing, shoes and hats.

(D) Other toys.

This group covers toys intended essentially for the amusement of persons (children or adults). However, toys which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., pets, do not fall in this heading, but are classified in their own appropriate heading. This group includes:

All toys not included in (A) to (C). Many of the toys are mechanically or electrically operated.

These include:

- (i) Toys representing animals or non-human creatures even if possessing predominantly human physical characteristics (e.g., angels, robots, devils, monsters), including those for use in marionette shows.
- (ii) Toy pistols and guns.
- (iii) Constructional toys (construction sets, building blocks, etc.).
- (iv) Toy vehicles (other than those of group A), trains (whether or not electric), aircraft, boats, etc., and their accessories (e.g., railway tracks, signals).
- Toys designed to be ridden by children but not mounted on wheels, e.g., rocking horses.
- (vi) Non-electric toy motors, toy steam engines, etc.
- (vii) Toy balloons and toy kites.
- (viii) Tin soldiers and the like, and toy armaments.
- (ix) Toy sports equipment, whether or not in sets (e.g., golf sets, tennis sets, archery sets, billiard sets; baseball bats, cricket bats, hockey sticks).
- (x) Toy tools and implements; children's wheelbarrows.
- (xi) Toy cinematographs, magic lanterns, etc.; toy spectacles.
- (xii) Toy musical instruments (pianos, trumpets, drums, gramophones, mouth organs, accordions, xylophones, musical boxes, etc.).
- (xiii) Dolls' houses and furniture, including bedding.
- (xiv) Dolls' tea and coffee sets; toy shops and the like, farmyard sets, etc.
- (xv) Toy counting frames (abaci).
- (xvi) Toy sewing machines.
- (xvii) Toy clocks and watches.
- (xviii) Educational toys (e.g., toy chemistry, printing, sewing and knitting sets).
- (xix) Hoops, skipping ropes, diabolo spools and sticks, spinning and humming tops, balls (other than those of heading 95.04 or 95.06).

- (xx) Books or sheets consisting essentially of pictures, toys or models, for cutting out and assembly; also books containing "stand-up" or movable figures **provided** they have the essential character of toys (see the Explanatory Note to heading 49.03).
- (xxi) Toy marbles (e.g., veined glass marbles put up in any form, or glass balls of any kind put up in packets for the amusement of children).
- (xxii) Toy money boxes; babies' rattles, jack-in-the-boxes; toy theatres with or without figures, etc.
- (xxiii) Play tents for use by children indoors or outdoors.

Certain of the above articles (toy arms, tools, gardening sets, tin soldiers, etc.) are often put up in sets.

Certain toys (e.g., electric irons, sewing machines, musical instruments, etc.) may be capable of a limited "use"; but they are generally distinguishable by their size and limited capacity from real sewing machines, etc.

(E) Reduced-size ("scale") models and similar recreational models.

This includes models of a kind mainly used for recreational purposes, for example, working or scale models of boats, aircraft, trains, vehicles, etc., and kits of materials and parts for making such models, other **than** sets having the character of competitive games of **heading 95.04** (e.g., sets comprising slot-racing motor cars with their track layout).

This group also includes life-size or enlarged reproductions of articles **provided** they are for recreational purposes

(F) Puzzles of all kinds.

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Collections of articles, the individual items of which if presented separately would be classified in other headings in the Nomenclature, are classified in this heading when they are put up in a form clearly indicating their use as toys (e.g., instructional toys such as chemistry, sewing, etc., sets)

Also, as provided by Note 4 to this Chapter, subject to Note 1 to this Chapter, this heading includes articles of the heading combined with one or more items which would be classified in other headings if presented separately, provided that:

- (a) the combined items are put up together for retail sale, but the combination cannot be considered as a set under the terms of General Interpretative Rule 3 (b); and
- (b) the combination has the essential character of toys. Such combinations generally consist of an article of this heading and one or more items of minor importance (e.g., small promotional articles or small amounts of confectionery).

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PARTS AND ACCESSORIES

This heading also covers identifiable parts and accessories of the articles of this heading, which are suitable for use solely or principally therewith and **provided** they are **not** articles excluded by Note 1 to this Chapter. Such parts and accessories include:

- Musical box movements which, by their form, constituent material and simple design, could not be used in musical boxes of heading 92.08.
- (2) Miniature internal combustion piston engines and other engines (other than electric motors of heading 85.01) for example, for model aircraft, ships, which are characterised, inter alia, by small cylinder capacity and power rating, low weight and small size.

This heading also excludes:

- (a) Paints put up for children's use (heading 32.13).
- (b) Modelling pastes put up for children's amusement (heading 34.07).
- (c) Children's picture, drawing or colouring books of heading 49.03.
- (d) Transfers (heading 49.08).
- (e) Bells (including bells for tricycles or for other wheeled toys), gongs or the like, of heading 83.06.
- (f) Musical boxes which have a doll figure attached (heading 92.08).
- (g) Card games (heading 95.04).
- (h) Paper hats, "blow-outs", masks, false noses and the like (heading 95.05).
- (ij) Crayons and pastels for children's use, of heading 96.09.
- (k) Slates and blackboards, of heading 96.10.
- (1) Lay figures and automata of a kind used for shop window dressing (heading 96.18).
- (m) Jump balls with one or more handles designed for physical exercises.