

# Harmonized Tariff Schedule of the United States Revision 2 (2023)

Annotated for Statistical Reporting Purposes

## CHAPTER 95

### TOYS, GAMES AND SPORTS EQUIPMENT; PARTS AND ACCESSORIES THEREOF

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#### 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) 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, 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);
  - (ij) 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), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);
  - (n) Sports vehicles (other than sleds, bobsleds, toboggans and the like) of section XVII;
  - (o) Children's bicycles (heading 8712);
  - (p) Unmanned aircraft (heading 8806)
  - (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 9004);
  - (s) Decoy calls or whistles (heading 9208);
  - (t) Arms or other articles of chapter 93;
  - (u) Lighting strings of all kinds (heading 9405);
  - (v) Monopods, bipods, tripods and similar articles (heading 9620);
  - (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). 1/

1/ See subheading 9817.95.01 and 9817.95.05

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## Notes (con.)

2. This chapter includes articles in which natural or cultured pearls, precious or semiprecious 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 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 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 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).
6. For the purposes of heading 9508:
  - (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 purpose 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 characterized 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 9504.

This heading does not include equipment more specifically classified elsewhere in the tariff schedule.

## 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).

## Statistical note

1. In heading 9503, classification is based on the youngest age for which the product is intended. For example, an item labeled "For ages 2–5" would be appropriately classified in the "Under 3 years of age" category. Parts and accessories, if not specifically labeled for a specific age, should be classified under the age designation that would be applicable to the finished retail product of which it is a component or in which it is incorporated.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9503.00.00		Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls, other toys; reduced-scale ("scale") models and similar recreational models, working or not; puzzles of all kinds; parts and accessories thereof.....		Free		70%
		"Children's products" as defined in 15 U.S.C. § 2052:				
		Inflatable toy balls, balloons and punchballs, of rubber:				
		Labeled or determined by importer as intended for use by persons:				
	11	Under 3 years of age.....	No.			
	13	3 to 12 years of age.....	No.			
		Other:				
		Labeled or determined by importer as intended for use by persons:				
	71	Under 3 years of age.....	No.			
	73	3 to 12 years of age.....	No.			
	90	Other.....	No.			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9504		Video game consoles and machines, table or parlor games, including pinball machines, 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		Articles and accessories for billiards of all kinds:				
9504.20.20	00	Balls.....	No.....	Free <sup>1/</sup>		50%
9504.20.40	00	Chalk.....	No.....	Free <sup>1/</sup>		25%
9504.20.60	00	Tables.....	No.....	Free		33 1/3%
9504.20.80	00	Other, including parts and accessories.....	kg.....	Free <sup>1/</sup>		33 1/3%
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; parts and accessories thereof.....		Free <sup>1/</sup>		35%
	10	Video.....	No.			
		Other:				
		Games:				
	20	Pinball machines and bell-type machines and consoles.....	No.			
	40	Other.....	No.			
	60	Parts and accessories.....	No.			
9504.40.00	00	Playing cards.....	pack.....	Free		10¢/pack + 20% <sup>2/</sup>
9504.50.00	00	Video game consoles and machines, other than those of subheading 9504.30, and parts and accessories thereof..	No.....	Free		35%
9504.90		Other:				
9504.90.40	00	Game machines, other than those operated by coins, banknotes (paper currency), discs or similar articles; parts and accessories thereof.....	No.....	Free		35%
		Other:				
9504.90.60	00	Chess, checkers, parchisi, backgammon, darts and other games played on boards of a special design, all the foregoing games and parts there of (including their boards); mah-jong and dominoes; any of the foregoing games in combination with each other, or with other games, packaged together as a unit in immediate containers of a type used in retail sales; poker chips and dice.....	No.....	Free		40%
9504.90.90		Other.....		Free <sup>1/</sup>		40%
	40	Bowling balls.....	No.			
	60	Bowling equipment and parts and accessories thereof.....	No.			
	80	Other.....	No.			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9505		Festive, carnival or other entertainment articles, including magic tricks and practical joke articles; parts and accessories thereof:				
9505.10		Articles for Christmas festivities and parts and accessories thereof:				
		Christmas ornaments:				
9505.10.10	00	Of glass.....	No.....	Free <sup>1/</sup>		60%
		Other:				
9505.10.15	00	Of wood.....	No.....	Free		20% <sup>2/</sup>
9505.10.25	00	Other.....	No.....	Free		20% <sup>2/</sup>
9505.10.30	00	Nativity scenes and figures thereof.....	No.....	Free		80%
		Other:				
9505.10.40		Of plastics.....		Free		60%
		Artificial Christmas trees.....	No.			
		Other.....	No.			
9505.10.50		Other.....		Free		90%
		Artificial Christmas trees.....	No.			
		Other.....	No.			
9505.90		Other:				
9505.90.20	00	Magic tricks and practical joke articles; parts and accessories thereof.....	No.....	Free		70%
9505.90.40	00	Confetti, paper spirals or streamers, party favors and noisemakers; parts and accessories thereof.....	No.....	Free		45%
9505.90.60	00	Other.....	No.....	Free		25% <sup>2/</sup>
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 wading pools; parts and accessories thereof:				
		Snow-skis and other snow-ski equipment; parts and accessories thereof:				
9506.11		Skis and parts and accessories thereof, except ski poles:				
9506.11.20	00	Cross-country skis.....	prs.....	Free <sup>1/</sup>		33 1/3% <sup>2/</sup>
9506.11.40		Other skis.....		2.6% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	33 1/3%
		Snowboards.....	No.			
		Other.....	prs.			
9506.11.60	00	Parts and accessories.....	No.....	Free <sup>1/</sup>		45%
9506.12		Ski bindings and parts and accessories thereof:				
9506.12.40	00	Cross-country.....	No.....	Free <sup>1/</sup>		45%
9506.12.80	00	Other.....	No.....	2.8% <sup>1/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9506 (con.)		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 wading pools; parts and accessories thereof: (con.)				
		Snow-skis and other snow-ski equipment; parts and accessories thereof: (con.)				
		Other:				
9506.19		Cross-country.....	No.....	Free <sup>1/</sup>		45%
9506.19.40	00	Other.....		2.8% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
9506.19.80		Ski poles and parts and accessories thereof.....	No.			
	40	Other.....	No.			
	80	Water skis, surf boards, sailboards and other water- sport equipment; parts and accessories thereof:				
		Sailboards and parts and accessories thereof:				
9506.21		Sailboards.....	No.....	Free <sup>1/</sup>		30%
9506.21.40	00	Parts and accessories.....	No.....	Free <sup>1/</sup>		30%
9506.21.80	00	Other.....		Free <sup>1/</sup>		40%
9506.29.00		Water skis.....	prs.			
	20	Surf boards.....	No.			
	30	Other.....	No.			
	80	Golf clubs and other golf equipment; parts and accessories thereof:				
9506.31.00	00	Golf clubs, complete.....	No.....	4.4% <sup>1/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, JP, KR, MA, OM, P, PA, PE, S, SG)	30%
9506.32.00	00	Balls.....	doz.....	Free <sup>1/</sup>		30%
9506.39.00		Other.....		4.9% <sup>1/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, JP, KR, MA, OM, P, PA, PE, S, SG)	30%
	60	Parts of golf clubs.....	No.			
	80	Other.....	No.			
9506.40.00	00	Articles and equipment for table-tennis, and parts and accessories thereof.....	No.....	5.1%	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9506 (con.)		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 wading pools; parts and accessories thereof: (con.)				
9506.51		Tennis, badminton or similar rackets, whether or not strung; parts and accessories thereof:				
9506.51.20	00	Lawn-tennis rackets, whether or not strung, and parts and accessories thereof:				
		Rackets, strung.....	No.....	5.3%	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
		Rackets, not strung.....	No.....	3.9%	Free (A, AU, BH, CL, CO, D, E, IL, JO, JP, KR, MA, OM, P, PA, PE, S, SG)	30%
		Parts and accessories.....	No.....	3.1% <sup>1/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, JP, KR, MA, OM, P, PA, PE, S, SG)	30%
9506.59		Other:				
9506.59.40		Badminton rackets and parts and accessories thereof.....		5.6%	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
	40	Rackets and racket frames.....	No.			
	80	Other parts and accessories.....	No.			
9506.59.80		Other.....		4% <sup>1/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	40%
	20	Racquetball rackets.....	No.			
	40	Squash rackets.....	No.			
	60	Other, including parts and accessories.....	No.			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9506 (con.)		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 wading pools; parts and accessories thereof: (con.)				
		Balls, other than golf balls and table-tennis balls:				
9506.61.00	00	Lawn-tennis balls.....	No.....	Free <sup>1/</sup>		30%
9506.62		Inflatable balls:				
9506.62.40	40	Footballs and soccer balls.....		Free <sup>1/</sup>		30%
	40	Footballs.....	No.			
	80	Soccer balls.....	No.			
9506.62.80	80	Other.....		4.8% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
	20	Basketballs.....	No.			
	40	Volleyballs.....	No.			
	60	Other.....	No.			
9506.69		Other:				
9506.69.20	20	Baseballs and softballs.....		Free <sup>1/</sup>		30%
	40	Baseballs.....	No.			
	80	Softballs.....	No.			
9506.69.40	00	Noninflatable hollow balls not over 19 cm in diameter.....	No.....	5.4% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	70%
9506.69.60	60	Other.....		4.9% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
	10	Polo balls.....	No.			
	20	Other.....	No.			
9506.70		Ice skates and roller skates, including skating boots with skates attached; parts and accessories thereof:				
9506.70.20	20	Roller skates and parts and accessories thereof.....		Free		20%
	10	Attached to boots.....	prs.			
	90	Other.....	No.			
9506.70.40	00	Ice skates with footwear permanently attached.....	prs.....	2.9% <sup>1/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
9506.70.60	60	Other, including parts and accessories for ice skates with footwear permanently attached.....		Free <sup>1/</sup>		20%
	40	Ice skates.....	prs.			
	80	Parts and accessories.....	prs.			



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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9506 (con.)		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 wading pools; parts and accessories thereof: (con.)				
9506.91.00		Other: Articles and equipment for general physical exercise, gymnastics or athletics; parts and accessories thereof.....		4.6% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	40%
	10	Exercise cycles.....	No.			
	20	Exercise rowing machines.....	No.			
	30	Other.....	No.			
9506.99		Other:				
9506.99.05		Archery articles and equipment and parts and accessories thereof.....		Free <sup>1/</sup>		35%
	10	Bows and bow parts.....	No.			
	20	Arrows and arrow parts.....	No.			
	30	Other.....	No.			
9506.99.08	00	Badminton articles and equipment, except rackets, and parts and accessories thereof: Nets of cotton.....	No..... kg	2.8%	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
9506.99.12	00	Other.....	No.....	5.6%	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
9506.99.15	00	Baseball articles and equipment, except balls, and parts and accessories thereof.....	No.....	Free		30%
9506.99.20	00	Football, soccer and polo articles and equipment, except balls, and parts and accessories thereof...	No.....	Free <sup>1/</sup>		30%
9506.99.25		Ice-hockey and field-hockey articles and equipment, except balls and skates, and parts and accessories thereof.....		Free <sup>1/</sup>		30% <sup>2/</sup>
	40	Ice-hockey sticks.....	No.			
	80	Other, including parts and accessories.....	No.			
9506.99.28	00	Lacrosse sticks.....	No.....	Free <sup>1/</sup>		30%
9506.99.30	00	Lawn-tennis articles and equipment, except balls and rackets, and parts and accessories thereof....	No.....	3.1% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
9506.99.35	00	Skeet targets.....	doz.....	Free <sup>1/</sup>		20%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9506 (con.)		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 wading pools; parts and accessories thereof: (con.)				
		Other: (con.)				
9506.99 (con.)		Other: (con.)				
		Sleds, bobsleds, toboggans and the like and parts and accessories thereof:				
		Toboggans; bobsleds and luges of a kind used in international competition.....	No.....	Free <sup>1/</sup>		Free
		Other, including parts and accessories.....	No.....	2.8% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
		Snowshoes and parts and accessories thereof....	No.....	2.6%	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	33 1/3%
		Swimming pools and wading pools and parts and accessories thereof.....	No.....	5.3% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	80%
		Other.....		4% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	40%
	40	Nets not elsewhere specified or included.....	kg			
	80	Other.....	No.			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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 or 9705) and similar hunting or shooting equipment; parts and accessories thereof:				
9507.10.00		Fishing rods and parts and accessories thereof.....		6%	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	55%
	40	Fishing rods.....	No.			
	80	Parts and accessories.....	No.			
9507.20		Fish hooks, whether or not snelled:				
9507.20.40	00	Snelled hooks.....	kg.....	4% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	55%
9507.20.80	00	Other.....	kg.....	4.8% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, JP, KR, MA, OM, P, PA, PE, S, SG)	45%
9507.30		Fishing reels and parts and accessories thereof:				
		Fishing reels:				
9507.30.20	00	Valued not over \$2.70 each.....	No.....	9.2%	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	55%
9507.30.40	00	Valued over \$2.70 but not over \$8.45 each.....	No.....	24¢ each	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	55%
9507.30.60	00	Valued over \$8.45 each.....	No.....	3.9% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, JP, KR, MA, OM, P, PA, PE, S, SG)	55%
9507.30.80	00	Parts and accessories.....	No.....	5.4% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	55%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9507 (con.)		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 or 9705) and similar hunting or shooting equipment; parts and accessories thereof: (con.)				
9507.90		Other:				
9507.90.20	00	Fishing line put up and packaged for retail sale.....	No.....	3.7% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, JP, KR, MA, OM, P, PA, PE, S, SG)	65%
9507.90.40	00	Fishing casts or leaders.....	doz.....	5.6% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) 2.8% (JP)	55%
9507.90.60	00	Fish landing nets, butterfly nets and similar nets.....	No.....	5%	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	40%
9507.90.70	00	Other, including parts and accessories: Artificial baits and flies.....	doz.....	9% <sup>1/</sup>	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) 4.5% (JP)	55%
9507.90.80	00	Other, including parts and accessories.....	No.....	9%	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	55%
9508		Traveling circuses and traveling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; traveling theaters; parts and accessories thereof:				
9508.10.00	00	Traveling circuses and traveling menageries.....	No.....	Free <sup>1/</sup>		35%
9508.21.00	00	Amusement park rides and water park amusements: Roller coasters.....	No.....	Free <sup>1/</sup>		35%
9508.22.00	00	Carousels, swings and roundabouts.....	No.....	Free <sup>1/</sup>		35%
9508.23.00	00	Bumper (dodge'em) cars.....	No.....	Free <sup>1/</sup>		35%
9508.24.00	00	Motion simulators and moving theaters.....	No.....	Free <sup>1/</sup>		35%
9508.25.00	00	Water rides.....	No.....	Free <sup>1/</sup>		35%
9508.26.00	00	Water park amusements.....	No.....	Free <sup>1/</sup>		35%
9508.29.00	00	Other.....	No.....	Free <sup>1/</sup>		35%
9508.30.00	00	Fairground amusements.....	No.....	Free <sup>1/</sup>		35%
9508.40.00	00	Traveling theaters.....	No.....	Free <sup>1/</sup>		35%

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Annotated for Statistical Reporting Purposes

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- 1/ See 9903.88.15.
- 2/ See 9903.90.08.