CHAPTER 95

TOYS, GAMES AND SPORTS EQUIPMENT; PARTS AND ACCESSORIES THEREOF

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Notes

- 1. This chapter does not cover:
 - (a) Christmas tree 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);
 - (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);
 - (1) Bells, gongs or the like of heading 8306;
 - (m) Electric motors (heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);
 - (n) Sports vehicles (other than sleds, bobsleds, 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); or
 - (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).
- 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.

9501.00		Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages and dolls' strollers; parts and accessories thereof: Wheeled toys designed to be ridden by children and parts and accessories				
9501.00.20 9501.00.40	0 0 0 0	thereof: Chain-driven wheeled toys Other			Free (A,E,IL,J) 1.4% (CA)	27.5% 45%
9501.00.60	00	Dolls' carriages, dolls' strollers and parts and accessories thereof	X	7.8%	Free (A,E,IL,J) 3.1% (CA)	70%
9502		Dolls representing only human beings and parts and accessories thereof:				
9502.10 9502.10.20	00	Dolls, whether or not dressed: Stuffed	No	12% <u>1</u> / <u>2</u> /	Free (A,E,IL,J) 4.8% (CA)	70%
9502.10.40	00	Other: Not over 33 cm in height		No	12% <u>1</u> /	Free
(A,E,IL,J)	70%	Othory			4.8% (CA)	
9502.10.60	00	Other: Capable of electromechanical movement of body parts activated by, and synchronized with, an integral or accompanying cassette tape player or micro-				
		processor			Free (A,E,IL,J) 4.8% (CA)	70%
9502.10.80	00	Other	No	12%	Free (A,E,IL,J) 4.8% (CA)	70%
9502.91.00	00	Parts and accessories: Garments and accessories thereof, footwear and headgear	X	8% <u>1</u> /	Free (A,E,J) 0.8% (IL) 3.2% (CA)	70%
9502.99 9502.99.10	00	Other: Skins for stuffed dolls	х	12% <u>1</u> / <u>2</u> /	Free (A,E,IL,J) 4.8% (CA)	70%
9502.99.20	00	Artificial eyes, except prosthetic articles	X	6.4% <u>1</u> /	Free (A,E,IL,J) 2.5% (CA)	70%
9502.99.30	00	Other	х	12% <u>1</u> /	Free (E,IL,J) 4.8% (CA)	70%
9503		Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds; parts and accessories thereof:				
9503.10.00		Electric trains, including tracks, signals and other accessories thereof; parts thereof		6.8% <u>1</u> /	Free (A,E,IL,J)	70%
	10	Assembly kits with construction units prefabricated to an essentially uniform scale of the actual article	Х		2.7% (CA)	
	20	Other, except parts: Made to a scale of the actual article at the ratio of 1 to 85 or smaller	х			
	30	Other: Made to a scale of the actual article at a ratio larger than 1 to 85	х			
	40 50	Other				

 $[\]underline{1}$ / See subheading 9902.71.13. $\underline{2}$ / See subheading 9902.95.01.

9503 (con.)		Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds; and accessories thereof (con.):				
9503.20.00		Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10; parts and accessories thereof		6.8% <u>1</u> /	Free (A,E,IL,J) 2.7% (CA)	70%
	20	Assembly kits with construction units prefabricated to an essentially uniform scale of the actual article	х		2.7% (CA)	
	40	Other assembly kits	X			
9503.30	60	Parts and accessories Other construction sets and constructional toys, and parts and accessories thereof:	X			
9503.30.40	00	Toy building blocks, bricks and shapes	Y	6% 1/	Free (A,E,IL,J)	70%
0503 30 00	0.0				2.4% (CA)	70%
9503.30.80	00	Other	X	6.8% <u>1</u> /	Free (A,E,IL,J) 2.7% (CA)	70%
9503.41		Toys representing animals or non-human creatures (for example, robots and monsters) and parts and accessories thereof: Stuffed toys and parts and accessories				
9503.41.10	00	thereof: Stuffed toys	No	6.8% <u>1</u> / <u>2</u> /	Free (A,E,IL,J)	70%
9503.41.20	00	Parts and accessories: Artificial eyes, except prosthetic articles	X	6.8% <u>1</u> /	2.7% (CA) Free (A,E,IL,J) 2.7% (CA)	70%
9503.41.30	0.0	Other	No	6 8% 1/3/	Free (A,E,IL,J)	70%
9503.49.00		Other			2.7% (CA) Free (A,E,IL,J)	70%
9503.50.00	10 20 30 40 50	Toys not having a spring mechanism: Of metal	No. No.		2.7% (CA)	
2303.30.00	0.0	parts and accessories thereof		6.8% <u>1</u> /	Free (A,E,IL,J) 2.7% (CA)	70%
9503.60 9503.60.10	20 40 00	Instruments and apparatus	X	Free		Free
9503.60.20	0.0	Other			Free (A,E,IL,J)	70%
9503.70		Other toys, put up in sets or outfits,			2.7% (CA)	
9503.70.40	00	and parts and accessories thereof: Toy tea sets of ceramic ware made to the approximate scale of 1 to 10 or larger	x	Free		70%
		Other:				
9503.70.60	00	Toy alphabet blocks	X	6% <u>1</u> /	Free (A,E,IL,J) 2.4% (CA)	70%
9503.70.80	00	Other	X	6.8% <u>1</u> /	Free (A,E,IL,J) 2.73.4% (CA)	70%

Other toys and models, incorporating a motor, and parts and accessories thereof:
 Toys (except models):
 Incorporating an electric 9503.80

9503.80.20 00

 $[\]frac{1}{2}$ / See subheading 9902.71.13. $\frac{2}{3}$ / See subheading 9902.95.02. $\frac{3}{2}$ / See subheading 9902.95.04.

Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds; and accessories thereof (con.): 9503 (con.)

		motor	No	6.8%		(A,E,IL,J) (CA)	70%
9503.80.40	00	Other	No	6.8% <u>1</u> /		(A,E,IL,J)	70%
9503.80.60		Models		6.8% <u>1</u> /	Free	(CA) (A,E,IL,J) (CA)	70%
	10	Made to a scale of the actual article at the ratio of 1 to 85 or smaller	No.		2.75	(CA)	
9503.80.80	20 00	Other Parts and accessories		6.8% <u>1</u> /		(A,E,IL,J) (CA)	70%
9503.90 9503.90.20	00	Other: Kites	x	6.8% <u>1</u> /		(E,IL,J) (CA)	70%
9503.90.50	00	Other: Inflatable toy balls, balloons and punchballs	x	6.8%		(A,E,IL,J) (CA) <u>2</u> /	70%
9503.90.60	00	Other toys (except models), not having a spring mechanism	x	6.8% <u>1</u> /		(A,E,IL,J) (CA)	70%
9503.90.70		Other		6.8% <u>1</u> /		(A,E,IL,J) (CA)	70%
	10	Model airplanes, model boats and other models: Made to a scale of the actual article at the ratio of 1 to 85 or smaller	No.				
	20 30	OtherOther toys, having a spring mechanism					
	40	Parts and accessories	Х				
9504		Articles for arcade, table or parlor games, including pinball machines, bagatelle, billiards and special tables for casino games; automatic bowling alley equipment; parts and accessories thereof:					
9504.10.00	10	Video games of a kind used with a television receiver and parts and accessories thereof Games	X	3.9%	Free	(A,CA,E,IL,J) 35%
9504.20	30	Parts and accessories	X				
9504.20.20	00	billiards, including pocket billiards: Balls	No	8.2%		(A,E,IL,J) (CA)	50%
9504.20.40 9504.20.60	00	ChalkTables		Free 5.1%		(A*,E,IL,J)	25% 33 1/3%
9504.20.80	00	Other, including parts and accessories	X	4% <u>1</u> /	Free	(A,E,IL,J) (CA)	33 1/3%

 $[\]underline{1}$ / See subheading 9902.71.13. $\underline{2}$ / See subheading 9905.95.02.

9504 (con.) 9504.30.00	ind and bot	cicles for arcade, table or parlor games, cluding pinball machines, bagatelle, billiards is special tables for casino games; automatic wling alley equipment; parts and accessories ereof (con.): Other games, coin- or token-operated, other				
		than bowling alley equipment; parts and accessories thereof		3.9%	Free (A,E,IL,J)	35%
					1.5% (CA)	
	10	Video	X			
		Other: Games:				
	20	Pinball machines and bell-				
		type machines and consoles	X			
	40	Other	Х			
	60	Parts and accessories	X			
9504.40.00	00	Playing cards	pack	0.8¢/pack + 0.8%	Free (A,E,IL,J) 0.3¢/pack +	10¢/pack + 20%

					0.3% (CA)	
9504.90 9504.90.40	0.0	Other: Game machines, other than coin- or				
		token-operated; parts and accessories		/	_	
		thereof	X	3.9% <u>1</u> /	Free (A,CA,E,IL,J)	35%
		Other:				
9504.90.60	00	Chess, checkers, parchisi, back- gammon, darts and other games				
		played on boards of a special				
		<pre>design, all the foregoing games and parts thereof (including</pre>				
		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	х	4.64% <u>1</u> /	, , , . , . ,	40%
					1.8% (CA)	
9504.90.90		Other		4.64% <u>1</u> /	Free (A,E,IL,J) 1.8% (CA)	40%
	40	Bowling balls	No.		1.0% (CA)	
	60	Bowling equipment and parts and accessories thereof	v			
		and accessories thereof	Δ			
	80	Other	X			
9505		Festive, carnival or other entertainment				
		articles, including magic tricks and prac- tical 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	X	6.6%	Free (A,E,IL,J) 2.6% (CA)	60%
		Other:			2.00 (CA)	
9505.10.15	00	Of wood	X	5.1%	Free (A,E,IL,J) 2% (CA)	20%
9505.10.25	00	Other	X	5% <u>2</u> /	Free (A,E,IL,J)	20%
9505.10.30	0.0	Nativity scenes and figures thereof	x	5.3%	2% (CA) Free (A,E,IL,J)	80%
		•			2.1% (CA)	
9505.10.40		Other: Of plastics		8.4%	Free (A,E,IL,J)	60%
		•			3.3% (CA)	
	10 20	Artificial Christmas trees Other				
				= 00	(2 2 2 5)	
9505.10.50	00	Other	X	5.8%	Free (A,E,IL,J) 2.3% (CA)	90%
	10	Artificial Christmas trees				
	20	Other	X			

 $[\]underline{1}$ / See subheading 9902.71.13. $\underline{2}$ / See subheading 9902.95.05.

9505 (con.)		Festive, carnival or other entertainment articles, including magic tricks and practical joke articles; parts and accessories thereof (con.):					
9505.90		Other:					
9505.90.20	00	Magic tricks and practical joke articles; parts and accessories thereof	х	5.8% <u>1</u> /		(A,E,IL,J) (CA)	70%
9505.90.40	00	Confetti, paper spirals or streamers, party favors and noisemakers; parts	v	4% 1/	Exac	(A F TI T)	45%
		and accessories thereof		4% <u>1</u> /		(A,E,IL,J) (CA)	45%
9505.90.60		Other		3.1% <u>1</u> /		(A,E,IL,J) (CA)	25%
		Hats:					
	10	Of paper, foil or plastics					
	20	Other					
0506	90	Other	X				
9506		Articles and equipment for general physical excercise, 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:		. = 0	_	(2	/
9506.11.20 9506.11.40	00	Cross-country skis		3.5% 5.1%		(A,CA,E,IL,J) (A,CA,E,IL,J)	
9506.11.40	0.0	Parts and accessories		3.5%		(A, CA, E, IL, J)	
9506.12	00	Ski bindings and parts and accessories	21	3.30	1100	(11, 611, 11, 11, 6)	150
		thereof:					
9506.12.40	00	Cross-country	X	3.5%	Free	(A,CA,E,IL,J)	45%
9506.12.80	00	Other	X	5.5%	Free	(A,CA,E,IL,J)	45%
9506.19	0.0	Other:	37	2 50		/	4 - 0.
9506.19.40 9506.19.80	00	Cross-countryOther				(A,CA,E,IL,J) (A,CA,E,IL,J)	
9506.19.60	40	Ski poles and parts and		3.3%	rree	(A,CA,E,IL,U)	45%
	10	accessories thereof	x				

	80	Other	X				
		Water skis, surf boards, sailboards and other					
		water-sport equipment; parts and accessories					
0506 01		thereof:					
9506.21		Sailboards and parts and accessories thereof:					
9506.21.40	0.0	Sailboards	No	1.5%	Free	(A,CA,E,IL,J)	30%
9506.21.40	00	Parts and accessories		4.2%		(A, CA, E, IE, U)	30%
						(IL)	
9506.29.00		Other		4.64%		(A,E,IL,J)	40%
					1.8%	(CA)	
	20	Water skis					
	40	Other	X				
		<pre>Golf clubs and other golf equipment; parts and accessories thereof:</pre>					
9506.31.00	0.0	Golf clubs, complete	No	4.9%	Free	(A,E,IL,J)	30%
JJ00.J1.00	0.0	COIL CIMBS, COMPIECE		1.70		(CA)	200
9506.32.00	00	Balls	doz	2.4%		(A,E,IL,J)	30%
						(CA) 2/	
9506.39.00		Other		4.9%		$(A, E, \overline{I}L, J)$	30%
					1.9%	(CA) <u>2</u> /	
	60 80	Parts of golf clubs					
9506.40.00	00	Other Articles and equipment for table-tennis,	Λ				
JJ00.40.00	00	and parts and accessories thereof	x	5.1%	Free	(A, E, IL, J)	30%
		and parts and acceptories energot		J.10	2% (200
					(

Articles and equipment for general physical excercise, 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.):

Tennis, badminton or similar rackets, whether or not strung; parts and accessories thereof:

Lawn-tennis rackets, whether or not 9506 (con.)

Lawn-tennis rackets, whether or not strung, and parts and accessories

 $[\]frac{1}{2}/$ See subheading 9902.71.13. $\frac{2}{2}/$ See subheading 9905.95.01 and 9905.95.03.

		thereof:					
9506.51.20	00	Rackets, strung	No	5.3%	Free 2.1%	(A,E,IL,J) (CA)	30%
9506.51.40	00	Rackets, not strung	No	3.9%		(A,E,IL,J)	30%
9506.51.60	00	Parts and accessories	x	3.1%		(A,E,IL,J)	30%
9506.59		Other:				,	
9506.59.40		Badminton rackets and parts and					
	40 80	accessories thereof	No.	5.6%	Free	(A,CA,E,IL,J)	30%
9506.59.80	00	Other		4.64%	Free	(A,CA,E,IL,J)	40%
3300.33.00	2.0	Racquetball rackets		1.010	1100	(11, 011, 11, 11, 0)	100
	40	Squash rackets					
	60	Other, including parts and					
		accessories	X				
		Balls, other than golf balls and table-					
		tennis balls:					
9506.61.00	00	Lawn-tennis balls	No	4.2%		(A,E,IL,J)	30%
9506.62		Inflatable balls:			1.6%	(CA)	
9506.62.40		Footballs and soccer balls		Free			30%
9506.62.40	4.0	Footballs		riee			30%
	80	Soccer balls					
9506.62.80	00	Other		4.8%	Free	(A,E,IL,J)	30%
					1.9%		
	20	Basketballs	No.				
	40	Volleyballs					
	60	Other	No.				
9506.69		Other:		- 4	_	,	
9506.69.20		Baseballs and softballs		3%	Free 1.2%	(A,E,IL,J)	30%
	40	Baseballs	No.		1.20	(CII)	
	80	Softballs	No.				
9506.69.40	00	Noninflatable hollow balls not over					
		19 cm in diameter	No	7.8%	Free 3.1%	(A,E,IL,J) (CA)	70%
9506.69.60		Other		4.9%	Free 1.9%	(A,E,IL,J) (CA)	30%
	10	Polo balls	No.				
	20	Other	X				

9506 (con.)		Articles and equipment for general physical excercise, 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.):					
9506.70		Ice skates and roller skates, including skating boots with skates attached; parts and accessories thereof:					
9506.70.20	10	Roller skates and parts and accessories thereof	prs.	Free			20%
9506.70.40	00	Ice skates with footwear permanently attached		5.8%	Free	(A,CA,E,IL,J)) 20%
9506.70.60		Other, including parts and accessories for ice skates with footwear permanently					
	40 80	attached	prs.	2%	Free	(A,CA,E,IL,J)	20%
9506.91.00		Articles and equipment for general physical excercise, gymnastics or athletics; parts and accessories					
		thereof		4.64%		(A,E,IL,J) (CA) 1/	40%
	10 20 30	Exercise cycles Exercise rowing machines Other	No.			_	
9506.99 9506.99.05		Other:					
9506.99.05		Archery articles and equipment and parts and accessories thereof		3.4%	Free 1.3%	(A,E,IL,J) (CA)	35%
	10 20 30	Bows and bow parts Arrows and arrow parts Other	X				
		Badminton articles and equipment, except rackets, and parts and accessories thereof:					
9506.99.08	00	Nets of cotton	Nov ka	5.6%	Free 2.2%	(E,IL,J) (CA)	30%
9506.99.12	00	Other		5.6%	Free	(A,E,IL,J) (CA) 2/	30%
9506.99.15	00	Baseball articles and equipment, except balls, and parts and accessories thereof	x	3%	Free	_ (A,E,IL,J)	30%
					1.2%	(CA) <u>3</u> / <u>4</u> /	
9506.99.20	00	Football, soccer and polo articles and equipment, except balls, and parts and accessories thereof	х	4.9%	Free 1.9%	(A,E,IL,J) (CA)	30%

 $[\]frac{1}{2}$ / See subheading 9905.95.04. $\frac{2}{2}$ / See subheading 9905.95.07. $\frac{3}{4}$ / See subheading 9905.95.06. $\frac{4}{4}$ / See subheading 9905.95.08.

9506 (con.)		Articles and equipment for general physical excercise, 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.) 9506.99.25		Other (con.): Ice-hockey and field-hockey articles					
	4.0	and equipment, except balls and skates, and parts and accessories thereof		Free			30%
	40 80	Ice-hockey sticks					
9506.99.28 9506.99.30	00	Lacrosse sticks	No	Free			30%
		parts and accessories thereof	X	3.1%	Free 1.2%	(A,E,IL,J) (CA)	30%
9506.99.35	00	Skeet targets	doz	Free			20%
		Sleds, bobsleds, toboggans and the like and parts and accessories thereof:					
9506.99.40	00	Toboggans; bobsleds and luges of a kind used in international competition	No	Free			Free
9506.99.45	00	Other, including parts and accessories	x	5.5%	Free 2.2%	(A,E,IL,J)	45%
9506.99.50	00	Snowshoes and parts and accessories thereof	X	5.1%		(A,CA,E,IL,J)	33 1/3%
9506.99.55	00	Swimming pools and wading pools and parts and accessories thereof	x	5.3%		(A,E,IL,J)	80%
0506 00 60		Olliver		4 649	2.1%		400
9506.99.60	40	Other Nets not elsewhere specified		4.64%		(A,E,IL,J) (CA) <u>1</u> /	40%
	40	or included	kg				
	80	Other	X				
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		7.6%		(E,IL,J)	55%
0507.00	40 80	Fishing rods Parts and accessories			3% ((iA)	
9507.20 9507.20.40 9507.20.80	0 0 0 0	Fish hooks, whether or not snelled: Snelled hooks Other		5% 6%		(A,CA,E,IL,J) (A,CA,E,IL,J)	

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.):				
9507.30		Fishing reels and parts and accessories thereof: Fishing reels:				
9507.30.20	00	Valued not over \$2.70 each	No	9.2%	Free (E,IL,J) 3.6% (CA) <u>1</u> /	55%
9507.30.40	0.0	Valued over \$2.70 but not over				
3307.30.10		\$8.45 each	No	30¢ each	Free (E,IL,J) 12¢ each (CA) <u>1</u> /	55%
9507.30.60	00	Valued over \$8.45 each	No	4.9%	Free (A,E,IL,J) 1.9% (CA) 1/	55%
9507.30.80	00	Parts and accessories	X	5.4%	Free (A,E,IL,J) 2.1% (CA)	55%
9507.90		Other:				
9507.90.20	00	Fishing line put up and packaged for retail sale	x	5.4%	Free (A,E,IL,J) 2.1% (CA)	65%
9507.90.40	00	Fishing casts or leaders	doz	7%	Free (A,E,IL,J) 2.8% (CA)	55%
9507.90.60	00	Fish landing nets, butterfly nets and similar nets	No	5%	Free (A,E,IL,J) 2% (CA)	40%
9507.90.70	00	Other, including parts and accessories: Artificial baits and flies	doz	9%	Free (E,IL,J) 3.6% (CA)	55%
9507.90.80	00	Other, including parts and accesories	x	9%	Free (A,E,IL,J) 3.6% (CA)	55%
9508.00.00	00	Merry-go-rounds, boat-swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling				
		theaters; parts and accessories thereof	X	3.7%	Free (A,E,IL,J) 1.4% (CA)	35%