

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS,
CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND
LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES
AND THE LIKE; PREFABRICATED BUILDINGS**

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 70.09;
 - (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 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;

- (ij) Dentists' chairs incorporating dental appliances of Heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases);
 - (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or
 - (m) Monopods, bipods, tripods and similar articles (heading 96.20).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 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 (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) Seats and beds.
3. (A) In headings 94.01 to 94.03 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 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, 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.

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
94.01			Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10	00		- Seats of a kind used for aircraft	20%	kg&u	821.11
9401.20	00		- Seats of a kind used for motor vehicles:			
9401.20	10		- - - Seats of a kind used for motor vehicles as a child restraint	20%	kg&u	821.121
9401.20	90		- - - Other seats of a kind used for motor vehicles	20%	kg&u	821.129
9401.30	00		- Swivel seats with variable height adjustment	20%	kg&u	821.14
9401.40	00		- Seats other than garden seats or camping equipment, convertible into beds	20%	kg&u	821.15
9401.50	00		- Seats of cane, osier, bamboo or similar materials:			
9401.52	00		- - Of bamboo	20%	kg&u	821.133
9401.53	00		- - Of rattan	20%	kg&u	821.134
9401.59	00		- - Other	20%	kg&u	821.139
9401.60	00		- Other seats, with wooden frames:			
9401.61	00		- - Upholstered	40%	kg&u	821.161
9401.69	00		- - Other	20%	kg&u	821.169
9401.70	00		- Other seats, with metal frames:			
9401.71	00		- - Upholstered	20%	kg&u	821.171
9401.79	00		- - Other	20%	kg&u	821.179
9401.80	00		- Other seats	20%	kg&u	821.18
9401.90	00		- Parts	20%	kg	821.19
94.02			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	00		- Dentists', barbers' or similar chairs and parts thereof	10%	kg	872.41
9402.90	00		- Other	10%	kg	872.49
94.03			Other furniture and parts thereof.			
9403.10	00		- Metal furniture of a kind used in offices	10%	kg	821.31
9403.20	00		- Other metal furniture:			
9403.20	10		- - - Of a kind used in schools, churches and laboratories	20%	kg	821.391
9403.20	90		- - - Other	20%	kg	821.399
9403.30	00		- Wooden furniture of a kind used in offices	20%	kg&u	821.51

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
9403.40	00		- Wooden furniture of a kind used in the kitchen	40%	kg&u	821.53
9403.50	00		- Wooden furniture of a kind used in the bedroom	40%	kg&u	821.55
9403.60	00		- Other wooden furniture:			
9403.60	10		- - - Of a kind used in schools, churches and laboratories	40%	kg&u	821.591
9403.60	90		- - - Other	40%	kg&u	821.599
9403.70	00		- Furniture of plastics:			
9403.70	10		- - - Of a kind used in offices	10%	kg	821.711
9403.70	20		- - - Of a kind used in schools, churches and laboratories	20%	kg	821.712
9403.70	90		- - - Other	20%	kg	821.719
9403.80	00		- Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.82	00		- - Of bamboo:			
9403.82	10		- - - Of a kind used in offices	10%	kg	821.791
9403.82	20		- - - Of a kind used in schools, churches and laboratories	20%	kg	821.792
9403.82	90		- - - Other	20%	kg	821.799
9403.83	00		- - Of rattan:			
9403.83	10		- - - Of a kind used in offices	10%	kg	821.791
9403.83	20		- - - Of a kind used in schools, churches and laboratories	20%	kg	821.792
9403.83	90		- - - Other	20%	kg	821.799
9403.89	00		- - Other:			
9403.89	10		- - - Of a kind used in offices	10%	kg	821.7981
9403.89	20		- - - Of a kind used in schools, churches and laboratories	20%	kg	821.7982
9403.89	90		- - - Other	20%	kg	821.7989
9403.90	00		- Parts	20%	kg	821.8
94.04			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	20%	kg&u	821.21
9404.20	00		- Mattresses:		kg&u	
9404.21	00		- - Of cellular rubber or plastics, whether or not covered	20%	kg&u	821.23
9404.29	00		- - Of other materials	20%	kg&u	821.25

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
9404.30	00		- Sleeping bags	20%	kg&u	821.27
9404.90	00		- Other	20%	kg&u	821.29
94.05			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	00		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	20%	kg&u	813.11
9405.20	00		- Electric table, desk, bedside or floor-standing lamps	20%	kg&u	813.13
9405.30	00		- Lighting sets of a kind used for Christmas trees	20%	kg&u	894.41
9405.40	00		- Other electric lamps and lighting fittings	20%	kg	813.15
9405.50	00		- Non-electrical lamps and lighting fittings	20%	kg	813.17
9405.60	00		- Illuminated signs, illuminated name-plates and the like	20%	kg&u	813.2
9405.90	00		- Parts:			
9405.91	00		- - Of glass	20%	kg	813.91
9405.92	00		- - Of plastics	20%	kg	813.92
9405.99	00		- - Other	20%	kg	813.99
94.06			Prefabricated buildings.			
9406.10	00		- Of wood	10%	kg	811.01
9406.90	00		- Other:			
9406.90	10		- - - Mainly of aluminium	5%	kg	811.02
9406.90	20		- - - Mainly of steel	5%	kg	811.03
9406.90	30		Green houses [VAT]	Free	kg	811.09
9406.90	90		- - - Other	5%	kg	811.09