

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

*Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; *luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated building*

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 7009;
- (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 8303;
- (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
- (f) *lamps or light sources and parts thereof of Chapter 85;
- (g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 or 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
- (h) articles of heading 8714;
- (i) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
- (k) articles of Chapter 91 (for example, clocks and clock cases);
- (l) toy furniture or toy *luminaires and lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than *lighting strings) such as Chinese lanterns (heading 9505) or.
- (m) monopods, bipods, tripods and similar articles (heading 9620).

2. The articles (other than parts) referred to in headings 9401 to 9403 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 9401 to 9403 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 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.

*4. For the purposes of heading 9406, 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.

*Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9401	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF			
9401 10 00	- Seats of a kind used for aircraft	u	25%	-
9401 20 00	- Seats of a kind used for motor vehicles	u	25%	-
	- <i>*Swivel seats with variable height adjustment:</i>			
*9401 31 00	-- Of wood	u	25%	-
*9401 39 00	-- Other	u	25%	-
	- <i>*Seats other than garden seats or camping equipment, convertible into beds:</i>			
*9401 41 00	-- Of wood	u	25%	-
*9401 49 00	-- Other	u	25%	-
	- Seats of cane, osier, bamboo or similar materials:	u	25%	-
9401 52 00	-- Of bamboo	u	25%	-
9401 53 00	-- Of rattan	u	25%	-
9401 59 00	-- Other	u	25%	-
	- <i>Other seats, with wooden frames :</i>			
9401 61 00	-- Upholstered	u	25%	-
9401 69 00	-- Other	u	25%	-
	- <i>Other seats, with metal frames :</i>			
9401 71 00	-- Upholstered	u	25%	-
9401 79 00	-- Other	u	25%	-
9401 80 00	- Other seats	u	25%	-
	- <i>*Parts:</i>			
*9401 91 00	-- Of wood	kg.	25%	-
*9401 99 00	-- Other	kg.	25%	-
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY			

(1)	(2)	(3)	(4)	(5)
	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	- <i>Dentists', barbers' or similar chairs and parts thereof :</i>			
9402 10 10	--- Dentists' chairs and parts thereof	u	10%	-
9402 10 90	--- Other	u	10%	-
9402 90	- <i>Other :</i>			
9402 90 10	--- Hospital beds with mechanical fittings	u	10%	-
9402 90 20	--- Parts	u	10%	-
9402 90 90	--- Other	u	10%	-
9403	OTHER FURNITURE AND PARTS THEREOF			
9403 10	- <i>Metal furniture of a kind used in offices :</i>			
9403 10 10	--- Of steel	kg.	25%	-
9403 10 90	--- Other	kg.	25%	-
9403 20	- <i>Other metal furniture :</i>			
9403 20 10	--- Of steel	kg.	25%	-
9403 20 90	--- Other	kg.	25%	-
9403 30	- <i>Wooden furniture of a kind used in offices :</i>			
9403 30 10	--- Cabinetware	kg.	25%	-
9403 30 90	--- Other	kg.	25%	-
9403 40 00	- <i>Wooden furniture of a kind used in the kitchen</i>	u	25%	-
9403 50	- <i>Wooden furniture of a kind used in the bed room :</i>			
9403 50 10	--- Bed stead	u	25%	-
9403 50 90	--- Other	u	25%	-
9403 60 00	- <i>Other wooden furniture</i>	u	25%	-
9403 70 00	- <i>Furniture of plastics</i>	kg.	25%	-
	- <i>Furniture of other materials, including cane, osier, bamboo or similar materials :</i>			
9403 82 00	-- Of bamboo	u	25%	-
9403 83 00	-- Of rattan	u	25%	-
9403 89 00	-- Other	u	25%	-
	- <i>*Parts:</i>			
*9403 91 00	-- Of wood	kg.	25%	-
*9403 99 00	-- Other	kg.	25%	-
9404	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			

(1)	(2)	(3)	(4)	(5)
	CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED			
9404 10 00	- Mattress supports	kg.	25%	-
	- <i>Mattresses :</i>			
9404 21	-- <i>Of cellular rubber or plastics, whether or not covered :</i>			
9404 21 10	--- Of rubber	u	25%	-
9404 21 90	--- Of plastic	u	25%	-
9404 29	-- <i>Of other materials :</i>			
9404 29 10	--- Spring interior	u	25%	-
9404 29 20	--- Of Rubberised coir with or without combination of other materials, whether or not with metallic springs.	u	25%	-
9404 29 90	--- other	u	25%	-
9404 30	- <i>Sleeping bags :</i>			
9404 30 10	--- Filled with feathers or down	u	25%	-
9404 30 90	--- Other	u	25%	-
*9404 40	- <i>Quilts, bedspreads, eiderdowns and duvets (comforters):</i>			
*9404 40 10	--- Quilts	u	25%	-
*9404 40 20	--- Bedspreads	u	25%	-
*9404 40 30	--- Eiderdowns	u	25%	-
*9404 40 40	--- Duvets (comforters)	u	25%	-
*9404 90 00	- Other	kg.	25%	-
9405	*LUMINAIRES AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOT-LIGHTS 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			
	- <i>*Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:</i>			
*9405 11 00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%	-
*9405 19 00	-- Other	u	25%	-
	- <i>Electric table, desk, bedside or floor-standing luminaires:</i>			
*9405 21 00	-- Designed for use solely with light-emitting	u	25%	-

(1)	(2)	(3)	(4)	(5)
	diode (LED) light sources			
*9405 29 00	-- Other	u	25%	-
	- <i>Lighting strings of a kind used for Christmas trees:</i>			
*9405 31 00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%	-
*9405 39 00	-- Other	u	25%	-
	- <i>Other electric luminaires and lighting fittings:</i>			
*9405 41 00	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	u	25%	-
*9405 42 00	-- Other, designed for use solely with light-emitting diode (LED) light sources	u	25%	-
*9405 49 00	-- Other	u	25%	-
*9405 50 00	- Non-electrical luminaires and lighting fittings	u	25%	-
	- <i>Illuminated signs, illuminated name-plates and the like:</i>			
*9405 61 00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%	-
*9405 69 00	-- Other	u	25%	-
	- <i>Parts :</i>			
9405 91 00	-- Of glass	kg.	25%	-
9405 92 00	-- Of plastics	kg.	25%	-
9405 99 00	-- Other	kg.	25%	-
9406	PREFABRICATED BUILDINGS			
9406 10	- <i>Of wood:</i>			
9406 10 10	--- Green-houses	u	10%	-
9406 10 20	--- For cold storage	u	10%	-
9406 10 30	--- Silos for storing ensilage	u	10%	-
9406 10 90	--- Other	u	10%	-
*9406 20 00	- Modular building units, of steel	u	10%	-
9406 90	- <i>Other:</i>			
9406 90 10	--- Green-houses	u	10%	-
9406 90 20	--- For cold storage	u	10%	-
9406 90 30	--- Silos for storing ensilage	u	10%	-
9406 90 90	--- Other	u	10%	-

