

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 headings 85.19 to 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); or
 - (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).
- 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 abovementioned 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 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.

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8	94.01	9401.10	00	00	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
8		9401.10	00	00	- Seats of a kind used for aircraft	25	u	-
8		9401.20	00	00	- Seats of a kind used for motor vehicles	25	u	-
		9401.30	00		- Swivel seats with variable height adjustment			
					--- With frames of base metal:			
8				11	---- Not upholstered	25	u	-
8				19	---- Upholstered	25	u	-
					--- Other:			
8				91	---- Not upholstered	25	u	-
8				99	---- Upholstered	25	u	-
		9401.40	00		- Seats other than garden seats or camping equipment, convertible into beds			
8				10	--- With frames of base metal	25	u	-
8				90	--- Other	25	u	-
8		9401.50	00	00	- Seats of cane, osier, bamboo or similar materials	25	u	-
					- Other seats, with wooden frames:			
8		9401.61	00	00	-- Upholstered	25	u	-
		9401.69	00		-- Other			
					--- Folding:			
					---- Of wood, not curved:			
8				11	----- Neither covered, nor upholstered with straw or cane	25	u	-
8				19	----- Covered, upholstered with straw or cane	25	u	-
					---- Of curved wood:			
8				21	----- Neither covered, nor upholstered with straw or cane	25	u	-
8				29	----- Covered, upholstered with straw or cane	25	u	-
8				90	--- Not folding	25	u	-
					- Other seats, with metal frames:			
8		9401.71	00	00	-- Upholstered	25	u	-
8		9401.79	00	00	-- Other	25	u	-
		9401.80	00		- Other seats			
5				10	--- Of asbestos-cement, of cellulose fibre-cement and the like	25	u	-
					--- Other:			
					---- Of stone:			
8				21	----- Of marble	25	u	-
8				29	----- Other	25	u	-
8				30	---- Of ceramics	25	u	-
8				90	---- Other	25	u	-
		9401.90	00		- Parts			
8				10	--- Of wood	25	Kg	-
					--- Of other materials:			
8				92	---- Suspension bases for driver's seats for vehicles of heading 87.02	2.5	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8	94.02			93	---- Plain, plated or not, trimmed or having only one carved pattern	25	u	-
8				98	---- Otherwise worked (carved or the like, inlaid, decorated with metal or any other application that can be used for decorating)	25	kg	-
					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.			
					- Dentists', barbers' or similar chairs and parts thereof			
7	94.03	9402.10	00	10	--- Dentists' chairs and the like	2.5	kg	-
7				90	--- Other	2.5	kg	-
					- Other			
					--- Furniture:			
7	94.03	9402.90	00	11	---- Operating tables, tables for clinical examinations and the like	2.5	kg	-
7				19	---- Other	2.5	kg	-
7				90	--- Parts	2.5	kg	-
					Other furniture and parts thereof.			
	94.03	9403.10	00		- Metal furniture of a kind used in offices			
					--- Of iron (other than cast iron) or steel:			
					---- At the rough or simply polished state:			
8				10	----- Desks and other items of office furniture not exceeding desk height (1)	25	kg	-
8	94.03	9403.20	00	21	----- Other, exceeding the desk height (1):	25	kg	-
8				23	----- Cupboards with doors, shutters or flaps	25	kg	-
8				29	----- Filing, card-index and other cabinets	25	kg	-
8					----- Other	25	kg	-
8	94.03	9403.20	00		---- Other:			
8				31	----- Otherwise plated or coated	25	kg	-
8				39	----- Painted	25	kg	-
8					--- Other:	25	kg	-
8	94.03	9403.20	00	91	---- Desks and other items of office furniture not exceeding desk height (1)	25	kg	-
8				92	---- Cupboards with doors, shutters or flaps	25	kg	-
8				93	---- Filing, card-index and other cabinets	25	kg	-
8				99	---- Other	25	kg	-
	94.03	9403.20	00		- Other metal furniture			
8					--- For attaching (nailed, etc.) or hung from the ceiling or from walls:			
5				11 00	---- Of iron or steel	25	kg	-
				19 00	---- Other	25	kg	-

(1) Desks can be up to 80 cm high

Code				Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8		90	10	--- Other:	25	kg	-
8			20	---- Beds	25	kg	-
8			90	---- Drawing tables (not equipped)	25	kg	-
	9403.30	00		---- Other	25	kg	-
				- Wooden furniture of a kind used in offices			
8			10	--- Upholstered or button tufted	25	u	-
8			20	--- Other, covered	25	u	-
8	9403.40	00	90	--- Other	25	u	-
				- Wooden furniture of a kind used in the kitchen			
8			10	--- Upholstered or button tufted	25	u	-
8			20	--- Covered	25	u	-
8	9403.50	00	90	--- Other	25	u	-
				- Wooden furniture of a kind used in the bedroom			
8			10	--- Upholstered or button tufted	25	u	-
8			20	--- Other, covered	25	u	-
8	9403.60	00	90	--- Other	25	u	-
				- Other wooden furniture			
8			10	--- For attaching (nailed, etc.) or hung from the ceiling or from walls	25	u	-
				--- Other:			
				---- Upholstered:			
8			21	----- For dining-rooms and lounges	25	u	-
8			23	----- For shops	25	u	-
8			29	----- Other	25	u	-
				---- Other, covered:			
8			31	----- For dining-rooms and lounges	25	u	-
8			33	----- For shops	25	u	-
8			39	----- Other	25	u	-
8			90	---- Other	25	u	-
8	9403.70	00	00	- Furniture of plastics	25	kg	-
	9403.80	00		- Furniture of other materials, including cane, osier, bamboo or similar materials			
5			10	--- Of asbestos-cement, of cellulose fibre-cement and the like	25	kg	-
				--- Other:			
				---- Of stone:			
5			21	----- Of marble	25	kg	-
5			29	----- Other	25	kg	-
5			30	---- Of ceramics	25	kg	-
8			40	---- Of osier or of reed	25	kg	-
8			50	---- Of rattan or rattan cores	25	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8	94.04	9403.90	00	90	---- Other	25	kg	-
					- Parts			
8				10	--- Of base metal	25	kg	-
8				20	--- Of wood	25	kg	-
8				90	--- Other	25	kg	-
		9404.10	00		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.			
					- Mattress supports			
8				10	--- Metallic	25	kg	-
8				90	--- Other	25	kg	-
		9404.21	00		- Mattresses:			
					- - Of cellular rubber or plastics, whether or not covered			
8				10	--- Of sponge or cellular rubber	25	u	-
8				90	--- Other	25	u	-
		9404.29	00		- - Of other materials			
8				10	--- With metal frames	25	u	-
8				90	--- Other	25	u	-
		9404.30	00		- Sleeping bags			
8				10	--- Incorporating electric heating elements	25	u	-
					--- Other:			
8				91	---- Of sponge or cellular rubber	25	u	-
8		9404.90	00	99	---- Other	25	u	-
					- Other			
				10	--- Incorporating electric heating elements :			
8				10	---- Of textile	25	kg	-
8				90	---- Other	25	kg	-
8					--- Other:	25	kg	-
				20	---- Of sponge or cellular rubber			
					---- Other:			
8				91	----- Pillows and bolsters :			
8				10	----- Of textile	25	kg	-
8				90	----- Other	25	kg	-
				92	----- Quilts and duvets			
8				10	----- Of textile	25	kg	-
8				90	----- Other	25	kg	-
				99	----- Other			
8				10	----- Of textile	25	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8	94.05	9405.10	05	90	----- Other 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. - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	25	kg	-
7			09	00	--- with light emitting --- Spotlights:	2.5	kg	-
7			10		---- Cold-daylight lamps, shadow-reducing, for operating theatres, whether or not modular	2.5	kg	-
7			90		---- Other	10	kg	-
8			11	00	--- Other, of glass:			
8			13	00	---- Of crystal	10	kg	-
8			19	00	---- Of ordinary optical glass	10	kg	-
			20	00	---- Other	10	kg	-
7					--- Other, of base metal:			
7			10		---- Chandelier trimmings	10	kg	-
			90		---- Other	10	kg	-
					--- Other:			
8			31	00	---- Of plastics	10	kg	-
8			32	00	---- Of leather	10	kg	-
5			39	00	---- Of gut, gold beaters' skin, bladders or tendons	10	kg	-
					---- Of wood or wickerwork:			
8			41	00	----- Of wood	10	kg	-
8			49	00	----- Of wickerwork	10	kg	-
			50		---- Of stone or ceramics:			
5			10		----- Of stone	10	kg	-
8			90		----- Of ceramics	10	kg	-
7			90	00	---- Other	10	kg	-
	9405.20				- Electric table, desk, bedside or floor-standing lamps			
					--- Of glass:			
8			11	00	---- Of crystal	25	kg	-
8			13	00	---- Of ordinary optical glass	25	kg	-
			19		---- Other:			
8			10		----- Spangle lamps	25	kg	-
8			90		----- Other	25	kg	-
7			20	00	--- Of base metal	25	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8			31	00	--- Other:			
8			32	00	---- Of plastics	25	kg	-
5			39	00	---- Of leather	25	kg	-
					---- Of gut, gold beaters' skin, bladders or tendons	25	kg	-
8			41	00	---- Of wood or wickerwork:			
8			49	00	----- Of wood	25	kg	-
			50		----- Of wickerwork	25	kg	-
5					---- Of stone or ceramics:			
5			10		----- Of stone	25	kg	-
7			90		----- Of ceramics	25	kg	-
			90	00	---- Other	25	kg	-
		9405.30	00		- Lighting sets of a kind used for Christmas trees			
8			10		--- Of glass	25	kg	-
8			90		--- Of other materials	25	kg	-
		9405.40			- Other electrical lamps and lighting fittings			
7			05	00	--- with light emitting	2.5	kg	-
7			09	00	--- Spotlights:			
7			13	00	---- Cold-daylight lamps, shadow-reducing, for operating theatres, whether or not modular	2.5	kg	-
7			17	00	---- For reproducing daylight of a temperature of 3 200 K to 5 600 K	2.5	kg	-
					---- Other	25	kg	-
8			21	00	--- Other:			
8			22	00	---- Of glass:			
8			29	00	----- Of crystal	25	kg	-
			30		----- Of ordinary optical glass	25	kg	-
					----- Other	25	kg	-
8					---- Of base metal:			
8			10		----- Specialized lamps	25	kg	-
8			90		----- Other	25	kg	-
8			41	00	---- Other:			
5			42	00	----- Of plastics	25	kg	-
7			43	00	----- Of vulcanized rubber (other than hard rubber)	25	kg	-
8			44	00	----- Of hard rubber	25	kg	-
5			49	00	----- Of leather	25	kg	-
					----- Of gut, gold beaters' skin, bladders or tendons	25	kg	-
8			51	00	----- Of wood or wickerwork:			
8			59	00	----- Of wood	25	kg	-
			60		----- Of wickerwork	25	kg	-
5					----- Of stone or ceramics:			
			10		----- Of stone	25	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8			90	00	----- Of ceramics	25	kg	-
7			90	00	----- Other	17.5	kg	-
		9405.50			- Non-electrical lamps and lighting fittings			
					--- Of glass:			
8			11	00	---- Of crystal	25	kg	-
8			13	00	---- Of ordinary optical glass	25	kg	-
8			19	00	---- Other	25	kg	-
					--- Of base metal:			
7			20	00	---- Miners' safety lamps	2.5	kg	-
			31		---- Other:			
					----- Lamps for vehicles, portable lamps:			
8			10		----- Lamps for vehicles	2.5	kg	-
8			90		----- Portable lamps	2.5	kg	-
			39		----- Other:			
7			11		----- Hurricane lamps	25	kg	-
7			19		----- Incandescent gas mantle lamps	25	kg	-
					----- Other:			
8			91		----- Of copper	25	kg	-
8			99		----- Other	25	kg	-
					--- Other:			
8			41	00	---- Of plastics	25	kg	-
8			42	00	---- Of leather	25	kg	-
5			49	00	---- Of gut, gold beaters' skin, bladders or tendons	25	kg	-
					---- Of wood or wickerwork:			
8			51	00	----- Of wood	25	kg	-
8			59	00	----- Of wickerwork	25	kg	-
5			60	00	---- Of stone	25	kg	-
7			90	00	---- Other	25	kg	-
		9405.60			- Illuminated signs, illuminated name-plates and the like			
					--- Of glass:			
8			11	00	---- Of crystal	25	kg	-
8			13	00	---- Of ordinary optical glass	25	kg	-
8			19	00	---- Other	25	kg	-
					--- Of base metal:			
8			21	00	---- Plates specially designed for motor vehicles	25	kg	-
8			22	00	---- Road name-plates	25	kg	-
8			23	00	---- Road sign-plates	25	kg	-
			29		---- Other:			
8			10		----- Of non-ferrous base metal, not engraved	25	kg	-
8			90		----- Other	25	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8			31	00	--- Other:			
8			32	00	---- Of plastics	25	kg	-
8			32	00	---- Of leather	25	kg	-
5			39	00	---- Of gut, gold beaters' skin, bladders or tendons	25	kg	-
8			41	00	---- Of wood or wickerwork:			
8			41	00	----- Of wood	25	kg	-
8			49	00	----- Of wickerwork	25	kg	-
5			50		---- Of stone or ceramics:			
8			10		----- Of stone	25	kg	-
8			90		----- Of ceramics	25	kg	-
5			60	00	---- Of asbestos-cement, of cellulose fibre-cement and the like	25	kg	-
8			90	00	---- Other	17.5	kg	-
					- Parts:			
					-- Of glass			
7			20	00	--- For projectors	2.5	kg	-
			80		--- Other:			
8			11		---- Facetted glass and chandelier trimmings such as balls, pear-shaped drops, flower-shaped pieces, pendants, small plates and the like:			
8			11		----- Of crystal	25	kg	-
8			19		----- Other	25	kg	-
8			91		---- Other (diffusors, ceiling lights, fitting troughs, lamp bowls, cups, shades, globes and similar articles):			
8			91		----- Of crystal	25	kg	-
8			92		----- Of ordinary optical glass	25	kg	-
8			93		----- Other	25	kg	-
7			99		---- Other	25	kg	-
					-- Of plastics			
8			10	00	--- For projectors	2.5	kg	-
8			90	00	--- Other	2.5	kg	-
					-- Other			
7			10	00	--- For projectors	2.5	kg	-
					--- Other:			
					---- Of base metal:			
					----- For sign-plates, name-plates, advertisement plates, address-plates and the like:			
8			21	00	----- Specially designed for motor vehicles	25	kg	-
8			22	00	----- Road name-plates	25	kg	-
8			23	00	----- Road sign-plates	25	kg	-
			29		----- Other:			
8			10		----- Of non-ferrous base metal, not engraved	25	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
8				90	----- Other	25	kg	-
					----- For lighting appliances, lamps and chandeliers			
					----- Frames for lampshades:			
8			31	00	----- Of iron or steel	25	kg	-
8			39	00	----- Other	25	kg	-
5			40	00	----- Other	2.5	kg	-
					----- Of rubber:			
8			51	00	----- Of vulcanized rubber (other than hard rubber)	25	kg	-
7			59	00	----- Of hard rubber	25	kg	-
					----- Of goldbeater's skin, of bladders or of tendons:			
8			61	00	----- Of leather	25	kg	-
5			69	00	----- Of gut, gold beaters' skin, bladders or tendons	25	kg	-
					----- Of wood or wickerwork:			
8			71	00	----- Of wood	25	kg	-
8			79	00	----- Of wickerwork	25	kg	-
					----- Other:			
8			91	00	----- Of paper pulp, paper, paperboard or cellulose wadding	25	kg	-
8			92	00	----- Of yarn, twine, cordage, ropes or cables	25	kg	-
8			93	00	----- Of woven fabrics	25	kg	-
			94		----- Of stone or ceramics:			
5			10		----- Of stone	25	kg	-
8			90		----- Of ceramics	25	kg	-
8			99	00	----- Other	25	kg	-
94.06	9406.00				Prefabricated buildings			
8			10	00	--- Of plastics	25	kg	-
					---- Of wood			
8			21	00	---- Of fibreboard of heading 44.11	25	kg	-
5			29	00	---- Other	25	kg	-
5			30	00	--- Of cement, concrete or artificial stone, whether or not reinforced, including slag cement or "granite"	25	kg	-
5			40	00	--- Of ceramics	25	kg	-
					--- Other:			
8			91	00	---- Of iron or steel	25	kg	-
5			92	00	---- Prefabricated buildings with openings and entrances made solely of densified building timber with assembly accessories, sandwich boards filled with mineral wool whether or not incorporating tubes, pipes or conduits and fittings therefor, sandwich board floors and roofscapable of incorporating ventilation tubes and pipes	2.5	kg	-
5			99	00	---- Other	25	kg	-