

Section XX

Miscellaneous manufactured articles

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and light 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 No. 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 No. 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 84.18; Furniture specially designed for sewing machines(heading No. 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of heading Nos. 85.19 to 85.21 (heading No. 85.22) or of heading Nos. 85.25 to 85.28 (heading No. 85.29);
 - (h) Articles of heading No. 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittoons (heading No. 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases) ; or
 - (l) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05)
2. The articles (other than parts) referred to in heading Nos. 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 and unit furniture;

3. (b) Seats and beds.
- (a) In heading Nos. 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 No. 94.04, presented separately, are not to be classified in heading Nos. 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading No. 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.

Heading No	H.S.Code	Description	Statutory Rate of Import Duty	Statistical Unit	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
94.01		Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.			
	9401.10.00	-Seats of a kind used for aircraft	37.5%	No	Free
	9401.20.00	-Seats of a kind used for motor vehicles	37.5%	No	Free
	9401.30.00	-Swivel seats with variable height adjustment	37.5%	No	Free
	9401.40.00	-Seats other than garden seats or camping equipment, convertible into beds			
	9401.50.00	-Seats of cane, osier, bamboo or similar materials	37.5%	No	Free
		<i>-Other seats, with wooden frames:</i>			
	9401.61.00	--Upholstered	37.5%	No	Free
	9401.69.00	--Other	37.5%	No	Free
		<i>-Other seats, with metal frames:</i>			
	9401.71.00	--Upholstered	37.5%	No	Free
	9401.79.00	--Other	37.5%	No	Free
	9401.80.00	-Other seats	37.5%	No	Free
	9401.90.00	-Parts	37.5%	--	Free
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.			
	9402.10.10	---Dentists' chairs and parts thereof	5%	--	Free
	9402.10.20	---Barbers' or similar chairs having rotating as well as both reclining and elevating movements; parts of the foregoing articles	15%	--	Free
		-Other:			
	9402.90.10	---Hospital beds	5%	--	Free
	9402.90.90	---Other	5%	--	Free
94.03		Other furniture and parts thereof.			
	9403.10.00	-Metal furniture of a kind used in offices	37.5%	--	Free
	9403.20.00	-Other metal furniture	37.5%	--	Free
	9403.30.00	-Wooden furniture of a kind used in offices	37.5%	--	Free
	9403.40.00	-Wooden furniture of a kind used in the kitchen	37.5%	--	Free
	9403.50.00	-Wooden furniture of a kind used in the bedroom	37.5%	--	Free
	9403.60.00	-Other wooden furniture	37.5%	--	Free
	9403.70.00	-Furniture of plastics	37.5%	--	Free
	9403.80.00	-Furniture of other materials, including cane, osier, bamboo or similar materials	37.5%	--	Free
	9403.90.00	-Parts	37.5%	--	Free
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	37.5%	--	Free

		-Mattresses:				
	9404.21.00	--Of cellular rubber or plastics, whether or not covered	37.5%	--		Free
	9404.29.00	--Of other materials	37.5%	--		Free
	9404.30.00	-Sleeping bags		37.5%	--	Free
	9404.90.00	-Other		37.5%	--	Free
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.				
		-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares:				
	9405.10.10	---Spotlights		37.5%	--	Free
	9405.10.90	---Other		37.5%	--	Free
	9405.20.00	-Electric table, desk, bedside or floor-standing lamps		37.5%	--	Free
	9405.30.00	-Lighting sets of a kind used for Christmas trees		37.5%	--	Free
		-Other electric lamps and lighting fittings:				
	9405.40.10	---Searchlights		37.5%	--	Free
	9405.40.20	---Pressure lamps		37.5%	No	Free
	9405.40.30	---Shadowless operation lamps	0%	--		Free
	9405.40.90	---Other		37.5%	--	Free
		-Non-electrical lamps and lighting fittings:				
	9405.50.10	---Hurricane lamps of base metal		37.5%	No	Free
	9405.50.90	---Other		37.5%	No	Free
	9405.60.00	-Illuminated signs, illuminated name-plates and the like	37.5%	No		Free
		-Parts:				
	9405.91.00	--Of glass		37.5%	--	Free
	9405.92.00	--Of plastics		37.5%	--	Free
	9405.99.00	--Other		37.5%	--	Free
94.06		Prefabricated buildings.				
	9406.00.10	---Of iron or steel		15%	MT	Free
	9406.00.20	---Of aluminium		15%	Kg	Free
	9406.00.90	---Other		37.5%	--	Free