

## 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;
  - (i) 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 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;
  - (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.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>9401</b>	<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>			
9401 10 00	- Seats of a kind used for aircraft	10	U	
9401 20 00	- Seats of a kind used for motor vehicles	30	U	
9401 30 00	- Swivel seats with variable height adjustment	45	U	
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	45	U	
	- Seats of cane, osier, bamboo or similar materials:			
9401 51 00	-- Of bamboo or rattan	55	U	
9401 59 00	-- Other	55	U	
9401 61 00	-- Upholstered	55	U	
9401 69 00	-- Other	55	U	
	- Other seats, with metal frames:			
9401 71 00	-- Upholstered	45	U	
9401 79 00	-- Other	45	U	
9401 80 00	- Other seats	45	U	
9401 90	- Parts			
9401 90 10	---- For aircrafts	10	Kg	
9401 90 20	---- For motor vehicles	15	Kg	
9401 90 90	---- Other	45	Kg	
<b>9402</b>	<b>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.</b>	45	Kg	
9402 10 00	- Dentists', barbers' or similar chairs and parts thereof	45	Kg	
9402 90	- Other			
9402 90 10	---- Brain oprating, orthopedical and radiolucent tables	45	Kg	
9402 90 90	---- Other	45	Kg	
<b>9403</b>	<b>Other furniture and parts thereof.</b>			
9403 10 00	- Metal furniture of a kind used in offices	45	Kg	
9403 20 00	- Other metal furniture	45	Kg	
9403 30 00	- Wooden furniture of a kind used in offices	55	U	
9403 40 00	- Wooden furniture of a kind used in the kitchen	55	U	
9403 50 00	- Wooden furniture of a kind used in the bedroom	55	U	
9403 60 00	- Other wooden furniture	55	U	
9403 70 00	- Furniture of plastics	60	Kg	
	- Furniture of other materials, including cane, osier, bamboo or similar materials			
9403 81 00	-- Of bamboo or rattan	55	Kg	
9403 89 00	-- Other	55	Kg	
9403 90 00	- Parts	45	Kg	
<b>9404</b>	<b>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.</b>			
9404 10 00	- Mattress supports	45	Kg	
	- Mattresses:			

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
9404 21 00	-- Of cellular rubber or plastics, whether or not covered	45	U	
9404 29 00	-- Of other materials	45	U	
9404 30 00	- Sleeping bags	45	U	
9404 90 00	- Other	45	Kg	
<b>9405</b>	<b>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.</b>			
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	55	Kg	
9405 20 00	- Electric table, desk, bedside or floor-standing lamps	55	Kg	
9405 30 00	- Lighting sets of a kind used for Christmas trees	55	Kg	
9405 40	- Other electric lamps and lighting fittings			
9405 40 10	---- Cialitic lights for operating room	25	Kg	
9405 40 20	---- Explosion-proof lights	10	Kg	
9405 40 90	---- Other	55	Kg	
9405 50	- Non-electrical lamps and lighting fittings			
9405 50 10	---- Lanterns	10	Kg	
9405 50 20	---- Incandescent lamps	10	Kg	
9405 50 90	---- Other	55	Kg	
9405 60 00	- Illuminated signs, illuminated name-plates and the like	45	Kg	
	- Parts:			
9405 91 00	-- Of glass	20	Kg	
9405 92 00	-- Of plastics	20	Kg	
9405 99	-- Other			
9405 99 10	---- Bases (incandescent ceramic holder)	10	Kg	
9405 99 20	---- Other bases (holders) for non-electric lights	10	Kg	
9405 99 90	---- Other	20	Kg	
<b>9406</b>	<b>Prefabricated buildings.</b>		Kg	
9406 00 10	---- glass house with complete equipments	4		
9406 00 90	---- Other	45		

