

Section XX**MISCELLANEOUS MANUFACTURED ARTICLES****Chapter 94****Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires 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 light sources and parts thereof of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings. 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 luminaires and 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 lighting strings) 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 headings 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.

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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
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	u	25%	Free
		- Seats of a kind used for motor vehicles :			
	9401.20.10	--- For motorcycle	u	25%	Free
	9401.20.90	--- Other	u	25%	Free
		- Swivel seats with variable height adjustment :			
	9401.31.00	-- Of wood	u	25%	Free
	9401.39.00	-- Other	u	25%	Free
		- Seats other than garden seats or camping equipment, convertible into beds :			
	9401.41.00	-- Of wood	u	25%	Free
	9401.49.00	-- Other	u	25%	Free
		- Seats of cane, osier, bamboo or similar materials:			
	9401.52.00	-- Of bamboo	u	25%	Free
	9401.53.00	-- Of rattan	u	25%	Free
	9401.59.00	-- Other	u	25%	Free
		- Other seats, with wooden frames :			
	9401.61.00	-- Upholstered	u	25%	Free
	9401.69.00	-- Other	u	25%	Free
		- Other seats, with metal frames:			
	9401.71.00	-- Upholstered	u	25%	Free
	9401.79.00	-- Other	u	25%	Free
	9401.80.00	- Other seats	u	25%	Free
		- Parts :			
	9401.91.00	-- Of wood	kg	25%	Free
	9401.99.00	-- Other	kg	25%	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.			
	9402.10.00	- Dentists', Barbers' or similar chairs and parts thereof	kg	10%	Free
		- Other :			
	9402.90.10	--- Hospital beds	kg	5%	Free
	9402.90.90	--- Other	kg	5%	Free
94.03		Other furniture and parts thereof.			
	9403.10.00	- Metal furniture of a kind used in offices	kg	25%	Free
		- Other metal furniture :			
	9403.20.10	— Furniture specially designed to receive apparatus of heading 84.71 and 85.17	kg	5%	Free

	9403.20.20	--- Racks of a kind used in the pharmaceutical laboratory imported by Industrial IRC holder VAT compliant pharmaceutical industries	kg	25%	Free
	9403.20.30	--- Cutting table of a kind used with cutting machine	u	1%	Free
	9403.20.90	--- Other	kg	25%	Free
	9403.30.00	- Wooden furniture of a kind used in offices	u	25%	Free
	9403.40.00	- Wooden furniture of a kind used in the kitchen	u	25%	Free
	9403.50.00	- Wooden furniture of a kind used in the bedroom	u	25%	Free
		- Other wooden furniture :			
	9403.60.10	--- Furniture of a kind used in pharmaceutical laboratory imported by Industrial IRC holder VAT compliant pharmaceutical industries	u	25%	Free
	9403.60.20	--- Cutting table of a kind used with cutting machine	u	1%	Free
	9403.60.90	--- Other	u	25%	Free
	9403.70.00	- Furniture of plastics	kg	25%	Free
		- Furniture of other materials, including cane, osier, bamboo or similar materials :			
	9403.82.00	-- Of bamboo	kg	25%	Free
	9403.83.00	-- Of rattan	kg	25%	Free
	9403.89.00	-- Other	kg	25%	Free
		- Parts :			
	9403.91.00	-- Of wood	kg	25%	Free
	9403.99.00	-- Other	kg	25%	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	u	25%	Free
		- Mattresses :			
	9404.21.00	-- Of cellular rubber or plastics, whether or not covered	u	25%	Free
	9404.29.00	-- Of other materials	u	25%	Free
	9404.30.00	- Sleeping bags	u	25%	Free
	9404.40.00	- Quilts, bedspreads, eiderdowns and duvets (comforters)	u	25%	Free
	9404.90.00	- Other	kg	25%	Free
94.05		Luminaires 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:			
	9405.11.00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%	Free
	9405.19.00	-- Other	u	25%	Free
		- Electric table, desk, bedside or floor-standing luminaires :			
	9405.21.00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%	Free
	9405.29.00	-- Other	u	25%	Free
		- Lighting sets of a kind used for Christmas trees :			
	9405.31.00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%	Free
	9405.39.00	-- Other	u	25%	Free
		- Other electric luminaires and lighting fittings :			
		-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources :			
	9405.41.10	--- Solar energy operated lamps with fittings and fixtures	u	5%	Free
	9405.41.90	--- Other	u	25%	Free
	9405.42.00	-- Other, designed for use solely with light-emitting diode (LED) light sources	u	25%	Free
		: -- Other :			
	9405.49.10	--- Shadowless operation lamps	u	5%	Free
	9405.49.20	--- Energy saving light with balast and fittings	u	25%	Free
	9405.49.90	--- Other	u	25%	Free
		- Non-electrical luminaires and lighting fittings:			
	9405.50.10	--- Hurricane luminaires of base metal	u	25%	Free
	9405.50.90	--- Other	u	25%	Free
		- Illuminated signs, illuminated name-plates and the like :			
	9405.61.00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%	Free
	9405.69.00	-- Other	u	25%	Free

	- Parts :			
	-- Of glass :			
9405.91.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	25%	Free
9405.91.90	--- Other	kg	25%	Free
	-- Of plastics :			
9405.92.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	25%	Free
9405.92.90	--- Other	kg	25%	Free
	-- Other :			
9405.99.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	25%	Free
9405.99.90	--- Other	kg	25%	Free
94.06	Prefabricated buildings.			
9406.10.00	- Of wood	kg	15%	Free
9406.20.00	- Modular building units, of steel	kg	25%	Free
	- Other :			
9406.90.10	--- Sandwich panel with or without cold room facility	kg	1%	Free
9406.90.90	--- Other	kg	25%	Free