

SECTION 20
MISCELLANEOUS MANUFACTURED ARTICLES

SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES

subdivisions

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

CHAPTER 95 - TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

CHAPTER 96 - MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHING;

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 Nos. 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 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
94.01	Seats, other than those of 94.02, and parts thereof					
9401.1000.00	Seats of a kind used for aircraft	U	20	5		
9401.2000.00	Seats of a kind used for motor vehicles	U	20	5		
9401.3000.00	Swivel seats with variable height adjustment	U	20	5		
9401.4000.00	Seats other than garden seats or camping equipment, convertible into beds	U	20	5		
9401.5100.00	Seats of cane, osier, bamboo or similar materials of bamboo or rattan	U	20	5		
9401.5900.00	.01	U	20	5		
9401.6100.00	Upholstered seats, with wooden frames	U	20	5		
9401.6900.00	seats with wooden frames, not upholstered	U	20	5		
9401.7100.00	Upholstered seats, with metal frames	U	20	5		
9401.7900.00	Seats with metal frames, not upholstered	U	20	5		
9401.8000.00	Other seats forms not specified in 9401 and 9402	U	20	5		
9401.9010.00	Parts of upholstered seats		10	5		
9401.9090.00	Parts of not upholstered seats		10	5		
94.02	Medical, surgical, dental... furniture; barbers' chairs...; their parts					
9402.1010.00	Dentists' chairs and parts thereof		5			
9402.1090.00	Barbers' or similar chairs and parts thereof		20			
9402.9000.00	Medical, surgical, veterinary furniture (for example, operating, examination tables		5			
94.03	Other furniture and parts thereof					
9403.1000.00	Metal furniture of a kind used in offices		20	5		
9403.2000.00	other metal furniture not used in offices		20	5		
9403.3000.00	Wooden furniture of a kind used in offices	U	20	5		
9403.4000.00	Wooden furniture of a kind used in the kitchen	U	20	5		
9403.5000.00	Wooden furniture of a kind used in the bedroom	U	20	5		
9403.6000.00	.03	U	20	5		
9403.7010.00	Baby walker		20	5		
9403.7090.00	. Baby walker)		20	5		
9403.8100.00	Furniture made of bamboo or rattan		20	5		
9403.8900.00	Furniture made of cane, osier, similar materials		20	5		
9403.9000.00	Parts of Furniture of other materials, including cane, osier, bamboo or similar material		10	5		
94.04	Mattress supports; articles of bedding, sprung, stuffed, etc					
9404.1000.00	Mattress supports		20	5		
9404.2100.00	Mattresses of cellular rubber or plastics, whether or not covered	U	20	5		
9404.2900.00	.04	U	20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
94.04	Mattress supports; articles of bedding, sprung, stuffed, etc					
9404.3000.00	Sleeping bags	U	20	5		
9404.9000.00	.04		20	5		
94.05	Lamps and lighting fittings, nes; illuminated signs, name-plates, etc					
9405.1000.00	. used for lightinging		20	5		
9405.2000.00	Electric table, desk, bedside or floorstanding lamps		20	5		
9405.3000.00	Lighting sets of a kind used for Christmas trees		20	5		
9405.4000.00	.05		20	5		
9405.5010.00	Hurricane lanterns		20	5		
9405.5020.00	Kerosene pressure lanterns		20	5		
9405.5090.00	.05.		20	5		
9405.6000.00	Illuminated signs, illuminated nameplates and the like		20	5		
9405.9100.00	Parts of lamps and lighting fittings made of glass		10	5		
9405.9200.00	Parts of lamps and lighting fittings made of plastics		10	5		
9405.9900.00	.05		10	5		
94.06	Prefabricated buildings					
9406.0000.10	Greenhouse		0	0		
9406.0000.20	Modular Surgical Operating Theatre (MSOT)		5	0		
9406.0000.90	Others	U	20	5		