

## 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 heading 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;
  - (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 (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 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.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
<b>94.01</b>		<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof (+).</b>																	
	9401.10	- Seats of a kind used for aircraft :																	
	9401.10.10	--- Used	L	u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	9401.10.90	--- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	9401.20	- Seats of a kind used for motor vehicles :																	
	9401.20.10	--- Used	L	u										30%	15%	7.5%	2%		
	9401.20.90	--- Other		u										30%	15%	7.5%	2%		
	9401.30	- Swivel seats with variable height adjustment :																	
	9401.30.10	--- Used	L	u										30%	15%	7.5%	2%		
	9401.30.90	--- Other		u										30%	15%	7.5%	2%		
	9401.40	- Seats other than garden seats or camping equipment, convertible into beds :																	
	9401.40.10	--- Used	L	u										30%	15%	7.5%	2%		
	9401.40.90	--- Other		u										30%	15%	7.5%	2%		
		- Seats of cane, osier, bamboo or similar materials :																	
	9401.51	-- Of bamboo or rattan :																	
	9401.51.10	--- Used	L	u										30%	15%	7.5%	2%		
	9401.51.90	--- Other		u										30%	15%	7.5%	2%		
	9401.59	-- Other :																	
	9401.59.10	--- Used	L	u										30%	15%	7.5%	2%		
	9401.59.90	--- Other		u										30%	15%	7.5%	2%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
		- Other seats, with wooden frames :																		
	9401.61	-- Upholstered :																		
	9401.61.10	--- Used	L	u									30%	15%	7.5%	2%				
	9401.61.90	--- Other		u									30%	15%	7.5%	2%				
	9401.69	-- Other :																		
	9401.69.10	--- Used	L	u									30%	15%	7.5%	2%				
	9401.69.90	--- Other		u									30%	15%	7.5%	2%				
		- Other seats, with metal frames :																		
	9401.71	-- Upholstered :																		
	9401.71.10	--- Used	L	u									30%	15%	7.5%	2%				
	9401.71.90	--- Other		u									30%	15%	7.5%	2%				
	9401.79	-- Other :																		
	9401.79.10	--- Used	L	u									30%	15%	7.5%	2%				
	9401.79.90	--- Other		u									30%	15%	7.5%	2%				
	9401.80	- Other seats :																		
	9401.80.10	--- Used	L	u									30%	15%	7.5%	2%				
	9401.80.90	--- Other		u									30%	15%	7.5%	2%				
	9401.90	- Parts :																		
	9401.90.10	--- Used	L	u									30%	15%	7.5%	2%				
	9401.90.90	--- Other		u									30%	15%	7.5%	2%				
<b>94.02</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>																		
	9402.10	- Dentists', barbers' or similar chairs and parts thereof :																		
	9402.10.10	--- Dentists', chairs and parts thereof		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	9402.10.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	9402.90	- Other :																		
	9402.90.10	--- Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings)and parts of the foregoing articles		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	9402.90.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>94.03</b>		<b>Other furniture and parts thereof.</b>																		
	9403.10	- Metal furniture of a kind used in offices :																		
	9403.10.10	--- Used	L	kg										30%	15%	7.5%	2%	20%		
	9403.10.90	--- Other		kg										30%	15%	7.5%	2%	20%		
	9403.20	- Other metal furniture :																		
	9403.20.10	--- Used	L	kg										30%	15%	7.5%	2%	20%		
	9403.20.90	--- Other		kg										30%	15%	7.5%	2%	20%		
	9403.30	- Wooden furniture of a kind used in offices :																		
	9403.30.10	--- Used	L	u										30%	15%	7.5%	2%	30%		
	9403.30.90	--- Other		u										30%	15%	7.5%	2%	30%		
	9403.40	- Wooden furniture of a kind used in the kitchen :																		
	9403.40.10	--- Used	L	u										30%	15%	7.5%	2%	30%		
	9403.40.90	--- Other		u										30%	15%	7.5%	2%	30%		
	9403.50	- Wooden furniture of a kind used in the bedroom :																		
	9403.50.10	--- Used	L	u										30%	15%	7.5%	2%	30%		
	9403.50.90	--- Other		u										30%	15%	7.5%	2%	30%		
	9403.60	- Other wooden furniture :																		
	9403.60.10	--- Used	L	u										30%	15%	7.5%	2%	30%		
	9403.60.90	--- Other		u										30%	15%	7.5%	2%	30%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	9403.70	- Furniture of plastics :																		
	9403.70.10	--- Used	L	kg									30%	15%	7.5%	2%	30%			
	9403.70.90	--- Other		kg									30%	15%	7.5%	2%	30%			
		- Furniture of other materials, including cane, osier, bamboo or similar materials:																		
	9403.81	-- Of bamboo or rattan :																		
	9403.81.10	--- Used	L	kg									30%	15%	7.5%	2%	30%			
	9403.81.90	--- Other		kg									30%	15%	7.5%	2%	30%			
	9403.89	-- Other :																		
	9403.89.10	--- Used	L	kg									30%	15%	7.5%	2%	30%			
	9403.89.90	--- Other		kg									30%	15%	7.5%	2%	30%			
	9403.90	- Parts :																		
	9403.90.10	--- Used	L	kg									30%	15%	7.5%	2%	30%			
	9403.90.90	--- Other		kg									30%	15%	7.5%	2%	30%			
<b>94.04</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	- Mattress supports :																		
	9404.10.10	--- Used	L	kg									30%	15%	7.5%	2%	8%			
	9404.10.90	--- Other		kg									30%	15%	7.5%	2%	8%			
		- Mattresses :																		
	9404.21	-- Of cellular rubber or plastics, whether or not covered :																		
	9404.21.10	--- Used	L	u									30%	15%	7.5%	2%	8%			
	9404.21.90	--- Other		u									30%	15%	7.5%	2%	8%			
	9404.29	-- Of other materials :																		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	9404.29.10	--- Unused rubberised coir pads, below 60 mm in thickness		m <sup>2</sup> & u										30%	15%	7.5%	2%	8%		
	9404.29.20	--- Unused coir pads or mattress for bedding, above 60 mm in thickness		u										30%	15%	7.5%	2%	8%		
	9404.29.30	--- Used :	L	u										30%	15%	7.5%	2%	8%		
	9404.29.90	--- Other		u										30%	15%	7.5%	2%	8%		
	9404.30	- Sleeping bags																		
	9404.30.10	--- Used	L	u								5%	5%	30%	15%	7.5%	2%	8%		
	9404.30.90	--- Other		u								5%	5%	30%	15%	7.5%	2%	8%		
	9404.90	- Other :																		
	9404.90.10	--- Used	L	kg										30%	15%	7.5%	2%	8%		
	9404.90.90	--- Other		kg										30%	15%	7.5%	2%	8%		
<b>94.05</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	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:																		
	9405.10.10	--- Mounted with LEDs (Light Emitting Diodes)		kg					Free	Free		5%	5%	30%	Ex	7.5%	EX			
	9405.10.20	--- 12v, DC solar lamps		kg					Free	Free		Free	Free	Free	Ex	Ex	Ex			
	9405.10.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	9405.20	- Electric table, desk, bedside or floor-standing lamps:																		
	9405.20.10	--- Mounted with LEDs (Light Emitting Diodes)		kg					Free	Free		5%	5%	30%	Ex	7.5%	EX			
	9405.20.20	--- 12v, DC solar lamps		kg					Free	Free		Free	Free	Free	Ex	Ex	Ex			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	9405.20.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	9405.30	- Lighting sets of a kind used for Christmas trees		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	9405.40	- Other electric lamps and lighting fittings :																		
	9405.40.10	--- Spotlights and flood lights for use in motion picture/television industry		kg	13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	9405.40.20	--- Search lights and spot lights		kg	13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	9405.40.30	--- Mounted with LEDs (Light Emitting Diodes)		kg	Free				Free	Free		5%	5%	30%	Ex	7.5%	EX			
	9405.40.40	--- 12v, DC solar lamps		kg	Free				Free	Free		Free	Free	Free	Ex	Ex	Ex			
	9405.40.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	9405.50	- Non-electrical lamps and lighting fittings																		
	9405.50.10	--- Incandescent mantle-type lamps; Hurricane lamps		kg	Free				Free	Free		Free	Free	Free	15%	7.5%	2%			
	9405.50.20	--- Day lighting devices which capture sunlight, transfer and diffuse the light in a building interior		Kg	Free				Free	Free		Free	Free	Free	15%	Ex	Ex			
	9405.50.90	--- Other		kg	28.5%				Free	Free		5%	5%	30%	15%	7.5%	2%			
	9405.60	- Illuminated signs, illuminated name-plates and the like		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
		- Parts :																		
	9405.91	-- Of glass		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%			
	9405.92	-- Of plastics		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%			
	9405.99	-- Other :																		
	9405.99.10	--- Of chandeliers or electroliers		kg	28.5%				Free	Free		5%	5%	30%	15%	7.5%	2%			
	9405.99.90	--- Other		kg	28.5%				Free	Free		5%	5%	30%	15%	7.5%	2%			
<b>94.06</b>	<b>9406.00</b>	<b>Prefabricated buildings.</b>		kg	Free				Free	Free		4.0%	1.5%	Free	15%	7.5%	2%			