

## 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 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); 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); 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 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	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>94.01</b>		<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof (+).</b>																		
	9401.10.00	- Seats of a kind used for aircraft :																		
	9401.10.10	--- Used	u	TB					Free	Free		Free	Free	Free	Free	8%	Ex			
	9401.10.90	--- Other	u						Free	Free		Free	Free	Free	Free	8%	Ex			
	9401.20.00	- Seats of a kind used for motor vehicles :																		
	9401.20.10	--- Used	u	TB											15%	8%	10.0%	15%		
	9401.20.90	--- Other	u												15%	8%	10.0%	15%		
	9401.30.00	- Swivel seats with variable height adjustment :																		
	9401.30.10	--- Used	u	TB											15%	8%	10.0%	15%		
	9401.30.90	--- Other	u												15%	8%	10.0%	15%		
	9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds :																		
	9401.40.10	--- Used	u	TB											15%	8%	10.0%	15%		
	9401.40.90	--- Other	u	TS											15%	8%	10.0%	15%		
		- Seats of cane, osier, bamboo or similar materials :																		
	9401.52.00	-- Of bamboo:																		
	9401.52.10	--- Used	u	TB											15%	8%	10.0%	15%		
	9401.52.90	--- Other	u	TS											15%	8%	10.0%	15%		
	9401.53.00	-- Of rattan :																		
	9401.53.10	--- Used	u	TB											15%	8%	10.0%	15%		
	9401.53.90	--- Other	u	TS											15%	8%	10.0%	15%		
	9401.59.00	-- Other :																		
	9401.59.10	--- Used	u	TB											15%	8%	10.0%	15%		
	9401.59.90	--- Other	u	TS											15%	8%	10.0%	15%		
		- Other seats, with wooden frames :																		
	9401.61.00	-- Upholstered :																		
	9401.61.10	--- Used	u	TB											15%	8%	10.0%	15%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	9401.61.90	--- Other	u	TS												15%	8%	10.0%	15%		
	9401.69.00	-- Other :																			
	9401.69.10	--- Used	u	TB												15%	8%	10.0%	15%		
	9401.69.90	--- Other	u	TS												15%	8%	10.0%	15%		
		- Other seats, with metal frames :																			
	9401.71.00	-- Upholstered :																			
	9401.71.10	--- Used	u	TB												15%	8%	10.0%	15%		
	9401.71.90	--- Other	u													15%	8%	10.0%	15%		
	9401.79.00	-- Other :																			
	9401.79.10	--- Used	u	TB												15%	8%	10.0%	15%		
	9401.79.90	--- Other	u	TS												15%	8%	10.0%	15%		
	9401.80.00	- Other seats :																			
	9401.80.10	--- Used	u	TB												15%	8%	10.0%	15%		
	9401.80.90	--- Other		TS																	
		Kids items- car seats, baby cots only	u													15%	8%	10.0%	15%		
	9401.90.00	- Parts :																			
	9401.90.10	--- Used	kg	TB												15%	8%	10.0%	15%		
	9401.90.90	--- Other	kg													15%	8%	10.0%	15%		
<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>																			
	9402.10.00	- Dentists', barbers' or similar chairs and parts thereof :																			
	9402.10.10	--- Dentists', chairs and parts thereof	kg						Free	Free		Free	Free	Free	Free	8%	10.0%				
	9402.10.90	--- Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%				
	9402.90.00	- Other :																			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	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	Free	8%	10.0%			
	9402.90.90	--- Other	kg						Free	Free			Free	Free	Free	Free	8%	10.0%			
<b>94.03</b>		<b>Other furniture and parts thereof.</b>																			
	9403.10.00	- Metal furniture of a kind used in offices :																			
	9403.10.10	--- Used	kg	TB											15%	8%	10.0%	35%			
	9403.10.90	--- Other	kg												15%	8%	10.0%	35%			
	9403.20.00	- Other metal furniture :																			
	9403.20.10	--- Used	kg	TB											15%	8%	10.0%	35%			
	9403.20.90	--- Other	kg												15%	8%	10.0%	35%			
	9403.30.00	- Wooden furniture of a kind used in offices :																			
	9403.30.10	--- Used	u	TB											15%	8%	10.0%	45%			
	9403.30.90	--- Other	u	TS											15%	8%	10.0%	45%			
	9403.40.00	- Wooden furniture of a kind used in the kitchen :																			
	9403.40.10	--- Used	u	TB											15%	8%	10.0%	45%			
	9403.40.90	--- Other	u	TS											15%	8%	10.0%	45%			
	9403.50.00	- Wooden furniture of a kind used in the bedroom :																			
	9403.50.10	--- Used	u	TB											15%	8%	10.0%	45%			
	9403.50.90	--- Other	u	TS											15%	8%	10.0%	45%			
	9403.60.00	- Other wooden furniture :																			
	9403.60.10	--- Used	u	TB											15%	8%	10.0%	45%			
	9403.60.90	--- Other	u	TS											15%	8%	10.0%	45%			
	9403.70.00	- Furniture of plastics :																			
	9403.70.10	--- Used	kg	TB											15%	8%	10.0%	45%			
	9403.70.90	--- Other	kg	TS											15%	8%	10.0%	45%			
		- Furniture of other materials, including cane, osier, bamboo or similar materials :																			
	9403.82.00	-- Of Bamboo :																			
	9403.82.10	--- Used	u	TB											15%	8%	10.0%	45%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	9403.82.90	---Other	u	TS											15%	8%	10.0%	45%			
	9403.83.00	--- Of rattan :																			
	9403.83.10	---Used	u	TB											15%	8%	10.0%	45%			
	9403.83.90	---Other	u	TS											15%	8%	10.0%	45%			
	9403.89.00	-- Other :																			
	9403.89.10	---Used	kg	TB											15%	8%	10.0%	45%			
	9403.89.90	---Other	kg	TS											15%	8%	10.0%	45%			
	9403.90.00	- Parts :																			
	9403.90.10	---Used	kg	TB											15%	8%	10.0%	45%			
	9403.90.90	---Other	kg												15%	8%	10.0%	45%			
<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>																			
	9404.10.00	- Mattress supports :																			
	9404.10.10	---Used	kg	TB											15%	8%	10.0%	23%			
	9404.10.90	---Other	kg	TS											15%	8%	10.0%	23%			
		- Mattresses :																			
	9404.21.00	-- Of cellular rubber or plastics, whether or not covered :																			
	9404.21.10	---Used	u	TB											15%	8%	10.0%	23%			
	9404.21.90	---Other	u	TS											15%	8%	10.0%	23%			
	9404.29.00	-- Of other materials :																			
	9404.29.10	---Unused rubberised coir pads, below 60 mm in thickness	m2 & u												15%	8%	10.0%	15%			
	9404.29.20	---Unused coir pads or mattress for bedding, above 60 mm in thickness	u	TS											15%	8%	10.0%	15%			
	9404.29.30	---Used	u	TB											15%	8%	10.0%	15%			
	9404.29.90	---Other		TS																	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
		Kids items - baby cots, mattress for kids only	u												15%	8%	10.0%	15%		
	9404.30.00	- Sleeping bags :																		
	9404.30.10	--- Used	u	TB								5%	5%		15%	8%	10.0%	15%		
	9404.30.90	--- Other	u									5%	5%		15%	8%	10.0%	15%		
	9404.90.00	- Other :																		
	9404.90.10	--- Used	kg	TB											15%	8%	10.0%	15%		
	9404.90.90	--- Other	kg	TS											15%	8%	10.0%	23%		
<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>																		
	9405.10.00	- 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%		15%	Ex	7.5%	15%		
	9405.10.20	--- DC solar lamps not exceeding 20v	kg					Free	Free			Free	Free	Free	Free	Ex	Ex			
	9405.10.90	--- Other	kg					Free	Free			5%	5%		15%	8%	10.0%	15%		
	9405.20.00	- Electric table, desk, bedside or floor-standing lamps:																		
	9405.20.10	--- Mounted with LEDs (light emitting diodes)	kg					Free	Free			5%	5%		15%	Ex	7.5%	15%		
	9405.20.20	--- DC solar lamps not exceeding 20v	kg					Free	Free			Free	Free	Free	Free	Ex	Ex			
	9405.20.90	--- Other	kg					Free	Free			5%	5%		15%	8%	10.0%	15%		
	9405.30.00	- Lighting sets of a kind used for Christmas trees	kg					Free	Free			Free	Free	Free	Free	8%	10.0%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	9405.40.00	- 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%	8%	10.0%			
	9405.40.20	--- Search lights and spot lights	kg		13.5%				Free	Free		5%	4.5%		15%	8%	10.0%			
	9405.40.30	--- Mounted with LEDs (light emitting diodes)	kg		13.5%				Free	Free		5%	5%		15%	Ex	7.5%	15%		
	9405.40.40	--- DC solar lamps not exceeding 20v	kg		Free				Free	Free		Free	Free	Free	Free	Ex	Ex			
	9405.40.90	--- Other	kg						Free	Free		5%	5%		15%	8%	10.0%	15%		
	9405.50.00	- Non-electrical lamps and lighting fittings :																		
	9405.50.10	--- Incandescent mantle-type lamps; Hurricane lamps	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	9405.50.20	--- Daylighting devices which capture sunlight , transfer and defuse light interior	Kg		Free				Free	Free		Free	Free	Free	Free	8%	Ex			
	9405.50.90	--- Other	kg		14.25%				Free	Free		5%	5%		15%	8%	10.0%	15%		
	9405.60.00	- Illuminated signs, illuminated name-plates and the like	kg						Free	Free		5%	5%		15%	8%	10.0%	15%		
		- Parts :																		
	9405.91.00	-- Of glass	kg		13.5%				Free	Free		5%	5%		15%	8%	10.0%	15%		
	9405.92.00	-- Of plastics	kg		13.5%				Free	Free		5%	5%		15%	8%	10.0%	15%		
	9405.99.00	-- Other :																		
	9405.99.10	--- Of chandeliers or electroliers	kg		14.25%				Free	Free		5%	5%		15%	8%	10.0%	15%		
	9405.99.90	--- Other	kg		14.25%				Free	Free		5%	5%		15%	8%	10.0%	15%		
<b>94.06</b>	<b>9406.00.00</b>	<b>Prefabricated buildings:</b>																		
	9406.10.00	-- Of wood	kg		Free				Free	Free		4%	1.5%	Free	Free	8%	10.0%	25%		
	9406.90.00	-- Other	kg		Free				Free	Free		4%	1.5%	Free	Free	8%	10.0%	25%		