

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;
- (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 (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	SD							
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof (+).																		
	9401.10	- Seats of a kind used for aircraft																		
	9401.10.10	--- Used	L	u					Free	Free		Free	Free	Free	12%	5%	2%			
	9401.10.90	--- Other		u					Free	Free		Free	Free	Free	12%	5%	2%			
	9401.20	- Seats of a kind used for motor vehicles																		
	9401.20.10	--- Used	L	u										25%	12%	5%	2%	5%		
	9401.20.90	--- Other		u										25%	12%	5%	2%	5%		
	9401.30	- Swivel seats with variable height adjustment																		
	9401.30.10	--- Used	L	u										25%	12%	5%	2%	5%		
	9401.30.90	--- Other		u										25%	12%	5%	2%	5%		
	9401.40	- Seats other than garden seats or camping equipment, convertible into beds																		
	9401.40.10	--- Used	L	u										25%	12%	5%	2%	5%		
	9401.40.90	--- Other		u										25%	12%	5%	2%	5%		
		- Seats of cane, osier, bamboo or similar materials :																		
	9401.51	-- Of bamboo or rattan																		
	9401.51.10	--- Used	L	u										25%	12%	5%	2%	5%		
	9401.51.90	--- Other		u										25%	12%	5%	2%	5%		
	9401.59	-- Other																		
	9401.59.10	--- Used	L	u										25%	12%	5%	2%	5%		
	9401.59.90	--- Other		u										25%	12%	5%	2%	5%		

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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										25%	12%	5%	2%	5%		
	9401.61.90	--- Other		u										25%	12%	5%	2%	5%		
	9401.69	-- Other																		
	9401.69.10	--- Used	L	u										25%	12%	5%	2%	5%		
	9401.69.90	--- Other		u										25%	12%	5%	2%	5%		
		- Other seats, with metal frames :																		
	9401.71	-- Upholstered																		
	9401.71.10	--- Used	L	u										25%	12%	5%	2%	5%		
	9401.71.90	--- Other		u										25%	12%	5%	2%	5%		
	9401.79	-- Other																		
	9401.79.10	--- Used	L	u										25%	12%	5%	2%	5%		
	9401.79.90	--- Other		u										25%	12%	5%	2%	5%		
	9401.80	- Other seats																		
	9401.80.10	--- Used	L	u										25%	12%	5%	2%	5%		
	9401.80.90	--- Other		u										25%	12%	5%	2%	5%		
	9401.90	- Parts																		
	9401.90.10	--- Used	L	kg										25%	12%	5%	2%	5%		
	9401.90.90	--- Other		kg										25%	12%	5%	2%	5%		
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	- Dentists', barbers' or similar chairs and parts thereof																		
	9402.10.10	--- Dentists', chairs and parts thereof		kg					Free	Free		Free	Free	Free	12%	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	12%	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	12%	5%	2%			
	9402.90.90	--- Other		kg					Free	Free		Free	Free	Free	12%	5%	2%			
94.03		Other furniture and parts thereof.																		
	9403.10	- Metal furniture of a kind used in offices																		
	9403.10.10	--- Used	L	kg										25%	12%	5%	2%	20%		
	9403.10.90	--- Other		kg										25%	12%	5%	2%	20%		
	9403.20	- Other metal furniture																		
	9403.20.10	--- Used	L	kg										25%	12%	5%	2%	20%		
	9403.20.90	--- Other		kg										25%	12%	5%	2%	20%		
	9403.30	- Wooden furniture of a kind used in offices																		
	9403.30.10	--- Used	L	u										25%	12%	5%	2%	30%		
	9403.30.90	--- Other		u										25%	12%	5%	2%	30%		
	9403.40	- Wooden furniture of a kind used in the kitchen																		
	9403.40.10	--- Used	L	u										25%	12%	5%	2%	30%		
	9403.40.90	--- Other		u										25%	12%	5%	2%	30%		
	9403.50	- Wooden furniture of a kind used in the bedroom																		
	9403.50.10	--- Used	L	u										25%	12%	5%	2%	30%		
	9403.50.90	--- Other		u										25%	12%	5%	2%	30%		
	9403.60	- Other wooden furniture																		
	9403.60.10	--- Used	L	u										25%	12%	5%	2%	30%		
	9403.60.90	--- Other		u										25%	12%	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										25%	12%	5%	2%	30%		
	9403.70.90	--- Other		kg										25%	12%	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										25%	12%	5%	2%	30%		
	9403.81.90	--- Other		kg										25%	12%	5%	2%	30%		
	9403.89	-- Other																		
	9403.89.10	--- Used	L	kg										25%	12%	5%	2%	30%		
	9403.89.90	--- Other		kg										25%	12%	5%	2%	30%		
	9403.90	- Parts																		
	9403.90.10	--- Used	L	kg										25%	12%	5%	2%	30%		
	9403.90.90	--- Other		kg										25%	12%	5%	2%	30%		
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	- Mattress supports																		
	9404.10.10	--- Used	L	kg										25%	12%	5%	2%	8%		
	9404.10.90	--- Other		kg										25%	12%	5%	2%	8%		
		- Mattresses :																		
	9404.21	-- Of cellular rubber or plastics, whether or not covered																		
	9404.21.10	--- Used	L	u										25%	12%	5%	2%	8%		
	9404.21.90	--- Other		u										25%	12%	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 ² & u										25%	12%	5%	2%	8%		
	9404.29.20	--- Unused coir pads or mattress for bedding, above 60 mm in thickness		u										25%	12%	5%	2%	8%		
	9404.29.30	--- Used	L	u										25%	12%	5%	2%	8%		
	9404.29.90	--- Other		u										25%	12%	5%	2%	8%		
	9404.30	- Sleeping bags																		
	9404.30.10	--- Used	L	u								14.6%	5%	25%	12%	5%	2%	8%		
	9404.30.90	--- Other		u								14.6%	5%	25%	12%	5%	2%	8%		
	9404.90	- Other																		
	9404.90.10	--- Used	L	kg										25%	12%	5%	2%	8%		
	9404.90.90	--- Other		kg										25%	12%	5%	2%	8%		
94.05		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.																		
	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		14.6%	5%	25%	Ex	5%	2%	5%		
	9405.10.20	--- 12v, DC solar lamps		kg					Free	Free		Free	Free	Free	Ex	Free	Ex			
	9405.10.90	--- Other		kg					Free	Free		14.6%	5%	25%	12%	5%	2%	5%		
	9405.20	- Electric table, desk, bedside or floor-standing lamps:																		
	9405.20.10	--- Mounted with LEDs (Light Emitting Diodes)		kg					Free	Free		14.6%	5%	25%	Ex	5%	2%	5%		
	9405.20.20	--- 12v, DC solar lamps		kg					Free	Free		Free	Free	Free	Ex	Free	Ex			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	9405.20.90	--- Other		kg					Free	Free		14.6%	5%	25%	12%	5%	2%	5%		
	9405.30	- Lighting sets of a kind used for Christmas trees		kg					Free	Free		Free	Free	Free	12%	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		10.83%	4.5%	15%	12%	5%	2%			
	9405.40.20	--- Search lights and spot lights		kg	13.5%				Free	Free		10.83%	4.5%	15%	12%	5%	2%			
	9405.40.30	--- Mounted with LEDs (Light Emitting Diodes)		kg	Free				Free	Free		14.6%	5%	25%	Ex	5%	2%			
	9405.40.40	--- 12v, DC solar lamps		kg	Free				Free	Free		Free	Free	Free	Ex	Free	Ex			
	9405.40.90	--- Other		kg					Free	Free		14.6%	5%	25%	12%	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	12%	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	12%	Free	Ex			
	9405.50.90	--- Other		kg	23.75%				Free	Free		14.6%	5%	25%	12%	5%	2%			
	9405.60	- Illuminated signs, illuminated name-plates and the like		kg					Free	Free		14.6%	5%	25%	12%	5%	2%			
		- Parts :																		
	9405.91	-- Of glass		kg	22.5%				Free	Free		14.6%	5%	25%	12%	5%	2%			
	9405.92	-- Of plastics		kg	22.5%				Free	Free		14.6%	5%	25%	12%	5%	2%			
	9405.99	-- Other																		
	9405.99.10	--- Of chandeliers or electroliers		kg	23.75%				Free	Free		14.6%	5%	25%	12%	5%	2%			
	9405.99.90	--- Other		kg	23.75%				Free	Free		14.6%	5%	25%	12%	5%	2%			
94.06	9406.00	Prefabricated buildings.		kg	4.50%				Free	Free		4.0%	1.5%	7.5%	12%	5%	2%	25%		