

Section XX
MISCELLANEOUS MANUFACTURED ARTICLES

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.

I.- 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).

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 arts) 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 NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
	94 01 10 00	- Seats of a kind used for aircraft	Value	5%
	94 01 20 00	- Seats of a kind used for motor vehicles	Value	5%
	94 01 30 00	- Swivel seats with variable height adjustment	Value	5%
	94 01 40 00	- Seats other than garden seats or camping equipment, convertible into beds	Value	5%
		- Seats of cane, osier, bamboo or similar materials :		
	94 01 51 00	- - Of bamboo or rattan	Value	5%
	94 01 59 00	- - Other	Value	5%
		- Other seats, with wooden frames:		
	94 01 61 00	- - Upholstered	Value	5%
	94 01 69 00	- - Other	Value	5%
		- Other seats, with metal frames :		
		- - Upholstered :		
	94 01 71 10	- - - Children seats designed to be hung on the back of other seats	Value	5%
	94 01 71 20	- - - Baby seats with small wheels (walkers)	Value	5%
	94 01 71 90	- - - Other	Value	5%
		- - Other :		
	94 01 79 10	- - - Children seats designed to be fixed to the back of other seats	Value	5%
	94 01 79 20	- - - Baby seats with small wheels (walkers)	Value	5%
	94 01 79 90	- - - Other	Value	5%
		- Other Seats :		
		- - - Other seats with plastic frames :		
	94 01 80 11	- - - - Childrens seats designed to be fixed to the back of other seats	Value	5%
	94 01 80 12	- - - - Baby seats with small wheels (walkers)	Value	5%
	94 01 80 19	- - - - Other	Value	5%
	94 01 80 20	- - - Seats of stones or mixture of asbestos or ceramic	Value	5%
	94 01 80 90	- - - Other	Value	5%
	94 01 90 00	- Parts	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
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.		
		- Dentists', barbers' or similar chairs and parts thereof :		
	94 02 10 10	- - - Dentists' chairs and parts thereof	Value	5%
	94 02 10 20	- - - Barbers' chairs and parts thereof	Value	5%
	94 02 10 90	- - - Other	Value	5%
		- Other :		
	94 02 90 10	- - - Medical and surgical furniture and parts thereof	Value	5%
	94 02 90 90	- - - Other	Value	5%
94.03		Other furniture and parts thereof.		
		- Metal furniture of a kind used in offices :		
	94 03 10 10	- - - Desks	Value	5%
	94 03 10 20	- - - Wheeled-tables	Value	5%
	94 03 10 30	- - - Electrical filing cabinets	Value	5%
	94 03 10 90	- - - Other	Value	5%
		- Other metal furniture :		
	94 03 20 10	- - - Wardrobes	Value	5%
	94 03 20 20	- - - Clothes stands for placing on the floor	Value	5%
	94 03 20 30	- - - Microscope tables; laboratory benches (whether or not with glass cases, gas nozzles and tap fittings, etc.)	Value	5%
	94 03 20 40	- - - Floor-mounted portable curtains	Value	5%
	94 03 20 50	- - - Furniture of aluminum of a kind used in kitchen	Value	5%
	94 03 20 90	- - - Other	Value	5%
		- Wooden furniture of a kind used in offices :		
	94 03 30 10	- - - Desks	Value	5%
	94 03 30 20	- - - Wheeled-Tables	Value	5%
	94 03 30 30	- - - Electrical filing cabinets	Value	5%
	94 03 30 90	- - - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
		- Wooden furniture of a kind used in the kitchen :		
	94 03 40 10	- - - Cupboards for pots and tableware	Value	5%
	94 03 40 20	- - - Dining room sets, Complete	Value	5%
	94 03 40 90	- - - Other	Value	5%
		- Wooden furniture of a kind used in the bedroom :		
	94 03 50 10	- - - bedroom sets, complete	Value	5%
	94 03 50 20	- - - Wardrobes	Value	5%
	94 03 50 90	- - - Other	Value	5%
		- Other wooden furniture :		
	94 03 60 10	- - - Microscope tables; laboratory benches (whether or not with glass cases, gas nozzles and tap fittings, etc.)	Value	5%
	94 03 60 20	- - - Clothes stands for placing on the floor	Value	5%
	94 03 60 30	- - - Wall cabinets (first aid kits)	Value	5%
	94 03 60 40	- - - Cabinets used as stands for hand-washing sinks	Value	5%
	94 03 60 90	- - - Other	Value	5%
	94 03 70 00	- Furniture of plastics	Value	5%
		- Furniture of other materials, including cane, osier, bamboo or similar materials :		
	94 03 81 00	- - Of bamboo or rattan	Value	5%
	94 03 89 00	- - Other	Value	5%
	94 03 90 00	- Parts	Value	5%
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.		
	94 04 10 00	- Mattress supports	Value	5%
		- Mattresses :		
		- - Of cellular rubber or plastics, whether or not covered :		
	94 04 21 10	- - - Mattresses fitted with springs	Value	5%
	94 04 21 90	- - - Other	Value	5%
		- - Of other materials :		
	94 04 29 10	- - - Mattresses fitted with springs	Value	5%
	94 04 29 90	- - - Other	Value	5%
	94 04 30 00	- Sleeping bags	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
		- Other :		
	94 04 90 10	- - - Quilts	Value	5%
	94 04 90 20	- - - Pillows	Value	5%
	94 04 90 30	- - - Cushions and pouff seats	Value	5%
	94 04 90 40	- - - Sets consisting of stuffed quilts, bed sheets and pillow-case, put up in a single packing	Value	5%
	94 04 90 90	- - - Other	Value	5%
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 permanentl fixed light source, and parts thereof not elsewhere specified or included.		
	94 05 10 00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	Value القيمة	5%
	94 05 20 00	- Electric table, desk, bedside or floor-standing lamps	Value	5%
	94 05 30 00	- Lighting sets of a kind used for christmas trees	Value	5%
		- Other electric lamps and lighting fittings :		
	94 05 40 10	- - - Lamps for exterior lighting (street lamps, porch and gate lamps, public gardens' lamps . . etc.)	Value	5%
	94 05 40 20	- - - Special lamps (lamps for machinery, photographic studios and showroom windows)	Value	5%
	94 05 40 90	- - - Other	Value	5%
	94 05 50 00	- Non-electrical lamps and lighting fittings	Value	5%
	94 05 60 00	- Illuminated signs, illuminated name-plates and the like	Value	5%
		- Parts :		
	94 05 91 00	- - Of glass	Value	5%
	94 05 92 00	- - Of plastics	Value	5%
	94 05 99 00	- - Other	Value	5%
94.06		Prefabricated buildings.		
		- - - Of plastics :		
	94 06 00 11	- - - - Greenhouses for agricultural purposes	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	94 06 00 12	- - - - Barns and cages for animal production	Value	5%
	94 06 00 13	- - - - Warehouses	Value	5%
	94 06 00 14	- - - - Residential or school buildings	Value	5%
	94 06 00 19	- - - - Other	Value	5%
		- - - Of wood :		
	94 06 00 21	- - - - Greenhouses for agricultural purposes	Value	5%
	94 06 00 22	- - - - Barns and cages for animal production	Value	5%
	94 06 00 23	- - - - Warehouses	Value	5%
	94 06 00 24	- - - - Residential or school buildings	Value	5%
	94 06 00 29	- - - - Other	Value	5%
		- - - Of iron :		
	94 06 00 31	- - - - Greenhouses for agricultural purposes	Value	5%
	94 06 00 32	- - - - Barns and cages for animal production	Value	5%
	94 06 00 33	- - - - Warehouses	Value	5%
	94 06 00 34	- - - - Residential or school buildings	Value	5%
	94 06 00 39	- - - - Other	Value	5%
		- - - Of aluminium :		
	94 06 00 41	- - - - Greenhouses for agricultural purposes	Value	5%
	94 06 00 42	- - - - Barns and cages for animal production	Value	5%
	94 06 00 43	- - - - Warehouses	Value	5%
	94 06 00 44	- - - - Residential or school buildings	Value	5%
	94 06 00 49	- - - - Other	Value	5%
		- - - Of fibreglass :		
	94 06 00 51	- - - - Greenhouses for agricultural purposes	Value	5%
	94 06 00 52	- - - - Barns and cages for animal production	Value	5%
	94 06 00 53	- - - - Warehouses	Value	5%
	94 06 00 54	- - - - Residential or school buildings	Value	5%
	94 06 00 59	- - - - Other	Value	5%
	94 06 00 90	- - - Of other materials	Value	5%