

Section XX

Miscellaneous Manufactured Articles

Section XX – Chapter 94

Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Nameplates 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 7009;
 - (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 8303;
 - (e). Furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
 - (f). Lamps or lighting fittings of chapter 85;
 - (g). Furniture specially designed as parts of apparatus of heading 8518 of headings 8519 to 8521 (heading 8522), or of headings 8525 to 8528 (heading 8529);
 - (h). Articles of heading 8714;
 - (ij). Dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
 - (k). Articles of chapter 91 (for example, clocks and clock cases); or
 - (l). Toy furniture and toy lamps or lighting fittings (heading 9503), billiard tables and other furniture specially constructed for games (heading 9504), furniture for magic tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).
2. The articles (other than parts) referred to in headings 9401 to 9403 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.

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3. (a). In headings 9401 to 9403 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 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.
4. For the purposes of heading 9406, 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.

Statistical Note

1. For the purposes of subheading 9401.20, "seats of a kind used for motor vehicles" does not include child safety seats.

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof:	
9401.10.0000	Seats of a kind used for aircraft	No.
9401.20.0000	Seats of a kind used for motor vehicles	No.
9401.30	Swivel seats with variable height adjustment:	
9401.30.4000	With wooden frame	No.
9401.30.8000	Other	No.
9401.40.0000	Seats other than garden seats or camping equipment, convertible into beds	No.
	Seats of cane, osier, bamboo or similar materials:	
9401.51.0000	Of bamboo or rattan	No.
9401.59.0000	Other	No.
	Other seats, with wooden frames:	
9401.61	Upholstered:	
9401.61.3000	Chairs	No.
9401.61.6000	Other	No.
9401.69	Other:	
9401.69.2000	Bent-wood seats	No.
	Other:	
9401.69.3000	Chairs	No.
9401.69.8000	Other	No.
	Other seats, with metal frames:	
9401.71.0000	Upholstered	No.
9401.79.0000	Other	No.
9401.80.0000	Other seats	No.
9401.90	Parts:	
	Of seats of a kind used for motor vehicles:	
9401.90.1010	Of leather, cut to shape	X
9401.90.1080	Other	X
9401.90.6000	Other	X

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
9402	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:	
9402.10.0000	Dentists', barbers' or similar chairs and parts thereof	X
9402.90	Other:	
9402.90.0010	Hospital beds	X
9402.90.0020	Other	X
9403	Other furniture and parts thereof:	
9403.10	Metal furniture of a kind used in offices	
9403.10.0020	Filing cabinets	X
9403.10.0040	Other	X
9403.20	Other metal furniture:	
9403.20.0010	Household	X
9403.20.0020	Other: Counters, lockers, racks, display cases, shelves, partitions, and similar fixtures	X
9403.20.0030	Other	X
9403.30.0000	Wooden furniture of a kind used in offices	X
9403.40	Wooden furniture of a kind used in the kitchen:	
9403.40.9060	Cabinet work designed for permanent installation	X
9403.40.9500	Other	X
9403.50.0000	Wooden furniture of a kind used in the bedroom	X
9403.60.0000	Other wooden furniture	X
9403.70.0000	Furniture of plastics	X

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
9403 (con.)	Other furniture and parts thereof (con.):	
	Furniture of other materials, including cane, osier, bamboo or similar materials:	
9403.81.0000	Of bamboo or rattan	X
9403.89.0000	Other	X
9403.90	Parts:	
9403.90.1000	Of furniture of a kind used for motor vehicles	X
	Other:	
9403.90.5500	Of rubber or plastics	X
9403.90.7000	Of wood	X
9403.90.9000	Other	X
9404	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:	
9404.10.0000	Mattress supports	No.
	Mattresses:	
9404.21.0000	Of cellular rubber or plastics, whether or not covered	No.
9404.29.0000	Of other materials	No.
9404.30.0000	Sleeping bags	No.
9404.90	Other:	
9404.90.4000	Pillows, cushions, and similar furnishings	X
9404.90.7000	Other	X

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Schedule B No. and Headings	Commodity Description	Unit of Quantity
9405	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:	
9405.10.1000	Household	No.
9405.10.3000	Other	No.
9405.20	Electric table, desk, bedside or floor-standing lamps:	
9405.20.1000	Household	No.
9405.20.3000	Other	No.
9405.30.0000	Lighting sets of a kind used for Christmas trees	No.
9405.40.0000	Other electric lamps and lighting fittings	No.
9405.50.0000	Non-electrical lamps and lighting fittings	No.
9405.60.0000	Illuminated signs, illuminated nameplates and the like	No.
	Parts:	
9405.91.0000	Of glass	X
9405.92.0000	Of plastics	X
9405.99.0000	Other	X
9406	Prefabricated buildings:	
9406.00.4000	Of wood	No.
9406.00.8025	Of metal	No.
	Other:	
9406.00.8050	Animal sheds of plastic	No.
9406.00.8090	Other	No.