

**Section XX****MISCELLANEOUS MANUFACTURED ARTICLES****Chapter 94****Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and light 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)

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 headings 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	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<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 - Seats of a kind used for motor vehicles	u	25%	Free
	9401.20.10	--- For motorcycle	u	25%	Free
	9401.20.90	--- Other	u	25%	Free
	9401.30.00	- Swivel seats with variable height adjustment	u	25%	Free
	9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds - Seats of cane, osier, bamboo or similar materials :	u	25%	Free
	9401.51.00	-- Of bamboo or rattan	u	25%	Free
	9401.59.00	-- Other	u	25%	Free
		- Other seats, with wooden frames:			
	9401.61.00	-- Upholstered	u	25%	Free
	9401.69.00	-- Other	u	25%	Free
		- Other seats, with metal frames:			
	9401.71.00	-- Upholstered	u	25%	Free
	9401.79.00	-- Other	u	25%	Free
	9401.80.00	- Other seats	u	25%	Free
	9401.90.00	- Parts	kg	25%	Free
<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 - Other :	kg	10%	Free
	9402.90.10	--- Hospital beds	kg	5%	Free
	9402.90.90	--- Other	kg	5%	Free
<b>94.03</b>		<b>Other furniture and parts thereof.</b>			
	9403.10.00	- Metal furniture of a kind used in offices - Other metal furniture	kg	25%	Free
	9403.20.10	--- Furniture specially designed to receive apparatus of heading 84.71 and 85.17	kg	10%	Free
	9403.20.20	--- Racks of a kind used in the pharmaceutical laboratory imported by VAT registered pharmaceutical industries	kg	10%	Free
	9403.20.90	--- Other	kg	25%	Free
	9403.30.00	- Wooden furniture of a kind used in offices	u	25%	Free
	9403.40.00	- Wooden furniture of a kind used in the kitchen	u	25%	Free
	9403.50.00	- Wooden furniture of a kind used in the bedroom - Other wooden furniture	u	25%	Free
	9403.60.10	--- Furniture of a kind used in pharmaceutical laboratory imported by VAT registered pharmaceutical industries	u	10%	Free
	9403.60.90	--- Other	u	25%	Free
	9403.70.00	- Furniture of plastics - Furniture of other materials, including cane, osier, bamboo or similar materials:	kg	25%	Free
	9403.81.00	-- Of bamboo or rattan	kg	25%	Free
	9403.89.00	-- Other	kg	25%	Free
	9403.90.00	- Parts	kg	25%	Free

<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	u	25%	Free
	- Mattresses:			
9404.21.00	-- Of cellular rubber or plastics, whether or not covered	u	25%	Free
9404.29.00	-- Of other materials	u	25%	Free
9404.30.00	- Sleeping bags	u	25%	Free
9404.90.00	- Other	kg	25%	Free
<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 thorough fares :	u	25%	Free
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	u	25%	Free
9405.30.00	- Lighting sets of a kind used for Christmas trees	u	25%	Free
	- Other electric lamps and lighting fittings:			
9405.40.10	--- Shadowless operation lamps	u	5%	Free
9405.40.20	--- Energy saving light with blast and fittings	u	25%	Free
9405.40.30	--- Solar energy operated lamps with or without fittings and fixtures	u	5%	Free
	--- LED lamps and bulb with or without fittings and fixtures			
9405.40.41	---- LED bulb with bar imported by VAT registered TV manufacturers	u	5%	Free
9405.40.49	---- Other	u	10%	Free
9405.40.90	--- Other	u	25%	Free
	- Non-electrical lamps and lighting fittings :			
9405.50.10	--- Hurricane lamps of base metal	u	25%	Free
9405.50.90	--- Other	u	25%	Free
9405.60.00	- Illuminated signs, illuminated name-plates and the like	u	25%	Free
	- Parts :			
9405.91.00	-- Of glass	kg	25%	Free
9405.92.00	-- Of plastics	kg	25%	Free
	-- Other			
9405.99.10	--- LED lamp parts imported by VAT registered LED lamp manufacturing industry	kg	0%	Free
9405.99.90	--- Other	kg	25%	Free
<b>94.06</b>	<b>Prefabricated buildings.</b>			
9406.00.10	--- Sandwich panel with or without cold room facility imported by agro-processing or pharmaceuticals industry	kg	1%	Free
9406.00.90	--- Other	kg	25%	Free