

## 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 or 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 (including single shelves presented with supports for fixing them to a wall) and unit furniture;
  - (b). Seats and beds.
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.

Schedule B No. and Headings	Commodity Description	Unit of Quantity	Second Quantity
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		
94.01	- 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	
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:		
9402.10.0000	-- Dentists', barbers' or similar chairs and parts thereof	X	
9402.90	-- Other:		
9402.90.0010	--- Hospital beds	X	
9402.90.0020	--- Other	X	

Schedule B No. and Headings	Commodity Description	Unit of Quantity	Second Quantity
94.03	- 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	
	--- Other:		
9403.20.0020	---- 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	
	-- 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	
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:		
9404.10.0000	-- 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	

Schedule B No. and Headings	Commodity Description	Unit of Quantity	Second Quantity
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:		
9405.10.1000	--- 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	
94.06	- 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.	