### 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.

- 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 to 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
  - (I) 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 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.

### **CUSTOMS TARIFF - SCHEDULE**

Tariff Item	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
<b>9401.10.00</b> 00	) -Seats of a kind used for aircraft	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9401.20.00	-Seats of a kind used for motor vehicles		6%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free CRT: 6%
	)For buses, coaches or streetcars	-		
9401.30	-Swivel seats with variable height adjustment			
9401.30.10	For domestic purposes		8%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5% CRT: 8%
	) Of metal	-		
9401.30.90	Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	)Of metal	-		
9401.40.00 00	Seats other than garden seats or camping equipment, convertible into beds	-	9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 6% CRT: 9.5%
9401.50	-Seats of cane, osier, bamboo or similar materials			
9401.50.10 00	)Unfinished and unassembled, for use in the manufacture of furniture of rattan or bamboo	-	9.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free CRT: 9.5%
9401.50.90 00	)Other	-	9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 6% CRT: 9.5%
	-Other seats, with wooden frames:			
9401.61	Upholstered			
9401.61.10	For domestic purposes		9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 6% CRT: 9.5%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		Chairs	-		
9401.61.90	00 -	Other	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9401.69	-	-Other			
9401.69.10	00 -	For domestic purposes	-	9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 6% CRT: 9.5%
9401.69.90		Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Church pews			
	-	Other seats, with metal frames:			
9401.71	-	-Upholstered			
9401.71.10	-	For domestic purposes		8%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5% CRT: 8%
	-	Chairs	-		
9401.71.90			-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9401.79	-	-Other			
9401.79.10	00 -	For domestic purposes	-	8%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5% CRT: 8%
9401.79.90	00 -	Other	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9401.80	-	Other seats			
9401.80.10	00 -	For domestic purposes	-	9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 6% CRT: 9.5%
9401.80.90	00 -	Other	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9401.90		-Parts			
		<ul> <li> Of seats for domestic purposes, excluding those convertible into beds (other than garden seats or camping equipment) and of seats of cane, osier, bamboo or similar materials:</li> </ul>			
9401.90.11		**34.70/m², for use in the manufacture of upholstered furniture; Of frames of non-coniferous wood, unfinished, not further manufactured than machine bored, shaped and sanded, whether or not partly assembled, for use in the manufacture of upholstered occasional stationary chairs having an exposed decorative wood frame; Of metal for use in the manufacture of leather upholstered reclining chairs for domestic purposes, not including institutional-type furniture		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		<ul> <li> Of frames of non-coniferous wood, unfinished, not further manufactured than machine bored, shaped and sanded, whether or not partly assembled, for use in the manufacture of upholstered occasional stationary chairs having an exposed decorative wood frame</li> <li> Of metal for use in the manufacture of leather upholstered reclining chairs for domestic purposes, not including institutional-type furniture:</li> </ul>	-		
	29		-		
9401.90.19	9	Other		8%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5% CRT: 8%
		Of metal:			
	11	Frames	-		
	19	Other	-		
		Of wood:			
		Frames	-		
	-	Other	-		
		Other:			
		Frames	-		
	99	Other	-		
9401.90.20	00	Of textile fabrics for seats for use in aircraft	-	15.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free CRT: 15.5%
9401.90.90	)	Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Of metal:			
	11	Frames of a kind used for motor vehicles	-		
	12	Other frames	-		
	13	Other parts of a kind used for motor vehicles	-		
	_	Other	-		
		Of wood:			
		Frames	-		
		Other	-		
		Of a kind used for motor vehicles:			

Tariff Item	SS	•	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		Of leather, cut to shape	-		
		Other	-		
	90	Other	-		
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.			
9402.10.00	)	-Dentists', barbers' or similar chairs and parts thereof		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Dentists' or chiropodists' chairs and parts thereof:			
	11	Chairs	NMB		
	19	Parts	-		
		Other:			
	-	Chairs			
	99	Parts	-		
9402.90.00	)	-Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Operating tables, oscillating beds and electro-mechanical chiropractic tables, and parts thereof:			
		Operating tables			
		Oscillating beds			
		Electro-mechanical chiropractic tables			
	19	Parts	-		
	04	Other:			
		Hospital beds with mechanical fittings	-		
		Parts	-		
94.03		Other furniture and parts thereof.			
9403.10.00	)	-Metal furniture of a kind used in offices		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT,
	10	Filing achinata			CRT: Free
	10	Filing cabinets	-		
	01	Desks	_		
		Tables, excluding tracing tables	_		
		Lockers	-		
		Other record-keeping equipment	-		
		Other	-		
9403.20.00	)	-Other metal furniture		8%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5% CRT: 8%
		Beds and cots, excluding children's furniture:			=
	11	Beds	_		
		Cots	-		
		Cabinets:			
	21	Medicine or vanity cabinets	-		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		Other	-		1
		Fireplace screens and wood holders	-		
		Card tables	-		
		Outdoor furniture	-		
		Shelving	-		
		Showcases, counters, lockers, racks or partitions	-		
		Children's indoor furniture Other:	-		
		Living room furniture	_		
		Bedroom furniture	-		
		Dining room furniture	_		
		Kitchen or dinette furniture	-		
		School furniture	_		
		Auditorium or theatre furniture	_		
		Other	-		
9403.30.0	0 -V	Vooden furniture of a kind used in offices		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		Desks, record-keeping equipment and tables:			<b>5</b>
		Desks	-		
		Record-keeping equipment	-		
	13	Tracing tables	-		
	14	Other tables	-		
	90	Other	-		
9403.40.00	0 -V	Vooden furniture of a kind used in the kitchen		9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 6% CRT: 9.5%
	10	Kitchen cabinets	_		OK1. 5.570
	-	Other	_		
	00				
9403.50.00	0 -V	Vooden furniture of a kind used in the bedroom		9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 6% CRT: 9.5%
	10	Cribs	-		
	20	Bunk beds	-		
	90	Other	-		
9403.60	-C	Other wooden furniture			
9403.60.10	0	-For domestic purposes		9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 6% CRT: 9.5%
	10	Desks, excluding children's furniture	-		-
	20	Cedar chests	-		
		Cabinets:			
		Medicine or vanity cabinets	-		
	40	Outdoor furniture	-		
		Show-cases	-		
		Shelving	-		
		Children's indoor furniture	-		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		Other:	l l		
	91	Living room furniture	-		
	92	Dining room furniture	-		
	99	Other	-		
9403.60.90	0	Other		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	Desks, excluding children's furniture	_		OIVI. 1 IOC
		Cabinets:			
	21	Medicine or vanity cabinets	_		
		Other	_		
		Outdoor furniture	_		
		Show-cases	_		
		Shelving	_		
		Children's indoor furniture	_		
		Other:			
	91	Church furniture	_		
		School furniture	-		
		Auditorium or theatre furniture	-		
		Other	-		
9403.70		-Furniture of plastics			
9403.70.10	0 00	For domestic purposes	-	9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 6% CRT: 9.5%
9403.70.90	0 00	Other	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9403.80		-Furniture of other materials, including cane, osier, bamboo or similar materials			
		For domestic purposes:			
9403.80.11	1 00		-	9.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free CRT: 9.5%
9403.80.19	9 00	Other	-	9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 6% CRT: 9.5%
9403.80.90	0 00	Other	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9403.90.00	0	-Parts		Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		Frames, other than builders' fittings, of a kind used in offices and for			•
		domestic purposes:			
		Of metal	-		
		Of rubber or plastics	-		
		Of wood	-		
		Other	-		
		Frames, other than builders' fittings, excluding those of a kind used in			
	04	offices and for domestic purposes:			
		Of metal	-		
		Of rubber or plastics	-		
		Of wood	-		
		Other	-		
		Table or counter tops of a kind used in offices and for domestic			
	31	purposes: Of rubber or plastics	_		
		Of wood	_		
		Other	_		
		Table or counter tops excluding those of a kind used in offices or for			
		domestic purposes:			
	41	Of rubber or plastics	_		
		Of wood	_		
		Other	-		
		Other, of a kind used in offices and for domestic purposes:			
		Of metal	-		
		Of rubber or plastics	-		
	53	Of wood	-		
	59	Other	-		
		Other:			
	91	Of metal	-		
	92	Of rubber or plastics	-		
	93	Of wood	-		
	99	Other	-		
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.			
9404.10.00	00.00	-Mattress supports	_	8%	UST, CCCT, LDCT, MT,
3404.10.00	<b>3</b> 00	-matress supports		0 70	MUST, CIAT, CT: Free GPT: 5% CRT: 8%
		-Mattresses:			
9404.21.00	00	Of cellular rubber or plastics, whether or not covered	NMB	9.5%	UST, CCCT, LDCT, MT,
					MUST, CIAT, CT: Free GPT: 6% CRT: 9.5%
9404.29.00	<b>0</b> 00	Of other materials	NMB	9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 6% CRT: 9.5%

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9404.30.00	-Sleeping bags	•	15.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free
				CRT: 15.5%
	10 Outer coverings of cotton	-		
	20 Outer coverings of nylon	-		
	30 Outer coverings of polyesters	-		
	90 <i>Other</i>	-		
9404.90	-Other			
9404.90.10	Pillows, cushions and similar furnishings, of cotton;		14%	UST, CCCT, LDCT, MT
	Quilts, eiderdowns, comforters and similar articles of textile material containing less than 85% by weight of silk or silk waste			MUST, CIAT, CT: Free CRT: 8.5%
	Quilts, eiderdowns, comforters, duvets and similar articles, of cotton:			
	11Down-filled	NMB		
	12Polyester-filled	NMB		
	19Other	NMB		
	<ul> <li>Other quilts, eiderdowns, comforters, duvets and similar articles of textile material containing less than 85% by weight of silk or silk waste:</li> </ul>			
	21Down-filled	NMB		
	22Polyester-filled	NMB		
	29 Other	NMB		
	Cushions of cotton:			
	31Polyester-filled	-		
	39Other	-		
	Pillows of cotton:			
	41Polyester-filled	-		
	49 Other	-		
	50 Mattress pads of cotton	-		
	90 Other	-		
9404.90.90	Other		14%	UST, CCCT, LDCT, MT
				MUST, CIAT, CT: Free CRT: 8.5%
	Quilts, eiderdowns, comforters, duvets and similar articles of textile			0.11.
	material containing 85% or more by weight of silk or silk waste:			
	11Down-filled	NMB		
	12 Polyester-filled	NMB		
	19Other	NMB		
	Cushions, other than of cotton:			
	21Polyester-filled	-		
	29Other	-		
	Pillows, other than of cotton:			
	31Polyester-filled	-		
	39 Other	-		
	40 Mattress pads, other than of cotton	-		
	90 Other	-		
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			

Tariff Item	SS	•	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9405.10.00		-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares		7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5% CRT: 7%
		Chandeliers: Household	NMB		
		Other	NMB		
		Fluorescent lighting fittings:			
		Household	NMB NMB		
		Other:	ININD		
		Household	NMB		
	99	Other	NMB		
9405.20.00	00	-Electric table, desk, bedside or floor-standing lamps	NMB	7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5% CRT: 7%
9405.30.00	00	-Lighting sets of a kind used for Christmas trees	NMB	7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5% CRT: 7%
9405.40		-Other electric lamps and lighting fittings			
9405.40.10	00	Xenon type	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9405.40.20	00	Motion picture or theatrical spotlights	NMB	6%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT: Free CRT: 6%
9405.40.90	00	Other	NMB	7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5% CRT: 7%
9405.50		-Non-electrical lamps and lighting fittings			
9405.50.10	00	Candlesticks and candelabras	NMB	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 3% CRT: 5%
9405.50.90		Other		7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5% CRT: 7%
		Gas lamps and lighting fittings	NMB NMB		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9405.60.00		Illuminated signs, illuminated name-plates and the like	NMB	7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free NZT: 6% AUT: 6% GPT: 5% CRT: 7%
		Parts:			
9405.91	-	Of glass			
9405.91.10	00 -	Lamp chimneys	-	7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 5% CRT: 7%
	-	Other:			
9405.91.91	1 00 -	<ul> <li>Illuminating glassware, excluding globes or spherical shapes decorated by the application of any material to the surface of the glass after it has been shaped; Unstrung pendants</li> </ul>	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9405.91.99	9 00 -	Other	-	4.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 3% CRT: 4.5%
9405.92.00	00 -	Of plastics	-	3.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 3% CRT: 3.5%
9405.99	-	Other			
9405.99.10	00 -	Wrap-around compound curve louvers, of anodized aluminum, for use in the manufacture of fluorescent lighting fixtures	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9405.99.90	) -	Other		6%	UST, CCCT, LDCT, MT, MUST, CIAT, CT: Free GPT: 3% CRT: 6%
		Parts of gas lighting fixtures			
9406.00	ı	Prefabricated buildings.			
	-	Silos for storing ensilage:			
9406.00.11	00 -		NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free

### **CUSTOMS TARIFF - SCHEDULE**

Tariff Item		SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9406.00.	.19	00	Other	NMB	4.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
9406.00.	.20	00	Air-supported buildings	NMB	15.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free
9406.00.	.90		Other		6%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		10	Of wood	NMB		
		20	Of aluminum	NMB		
		30	Of iron or steel	NMB		
		90	Other	NMB		