

**SECTION 20**  
**MISCELLANEOUS MANUFACTURED ARTICLES**

SECTION XX  
MISCELLANEOUS MANUFACTURED ARTICLES

subdivisions

- 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
- CHAPTER 95 - TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF
- CHAPTER 96 - MISCELLANEOUS MANUFACTURED ARTICLES

**CHAPTER 94**

**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHING;**

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 Nos. 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
- (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 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>94.01</b>	<b>Seats, other than those of 94.02, and parts thereof</b>					
9401.1000.00	Seats of a kind used for aircraft	U	20	5		
9401.2000.00	Seats of a kind used for motor vehicles	U	20	5	20	
9401.3000.00	Swivel seats with variable height adjustment	U	20	5		
9401.4000.00	Seats other than garden seats or camping equipment), convertible into beds	U	20	5	20	
9401.5100.00	Of bamboo or rattan	U	20	5		
9401.5900.00	Other	U	20	5		
9401.6100.00	Other Upholstered seats, with wooden frames	U	20	5		
9401.6900.00	Other seats with wooden frames, not upholstered	U	20	5		
9401.7100.00	Upholstered seats, with metal frames	U	20	5		
9401.7900.00	Other Seats with metal frames, not upholstered	U	20	5		
9401.8000.81	Stadium chairs/car safety seats for the carriage of infants/toddlers in motor vehicles	U	20	5		
9401.8000.89	Other seats	U	20	5		
9401.9000.91	Skeletal, metals or plastics, chair shell, headrest, armrest etc		5	5		
9401.9000.99	Other upholstered or finished parts of seats		20	5		
<b>94.02</b>	<b>Medical, surgical, dental... furniture; barbers' chairs...; their parts</b>					
9402.1000.00	Dentists', Barbers', and similar chairs and parts thereof		5			
9402.9000.00	Other chairs having rotating as well as both recl and elev movements and parts thereof		5			
<b>94.03</b>	<b>Other furniture and parts thereof</b>					
9403.1000.00	. seats)		20	5		
9403.2000.00	. seats)		20	5		
9403.3000.00	. seats)	U	20	5		
9403.4000.00	. seats)	U	20	5		
9403.5000.00	. seats)	U	20	5		
9403.6000.00	Other Wooden furniture	U	20	5		
9403.7000.71	Plastic baby walker	U	5	5		
9403.7000.79	Other plastic furniture		20	5		
9403.8500.00	Bamboo or other rattan furniture		20	5		
9403.8900.00	Other		20	5		
9403.9000.91	Skeletal parts of furniture not ready for direct use		5	5		
9403.9000.99	Other furnished or complete parts of furniture		20	5		
<b>94.04</b>	<b>Mattress supports; articles of bedding, sprung, stuffed, etc</b>					
9404.1000.00	Mattress supports		20	5		
9404.2100.00	Mattresses of cellular rubber or plastics	U	20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>94.04</b>	<b>Mattress supports; articles of bedding, sprung, stuffed, etc</b>					
9404.2900.00	Mattresses of other materials	U	20	5		
9404.3000.00	Sleeping bags	U	20	5		
9404.9000.00	. mattresses and sleeping bags)		20	5		
<b>94.05</b>	<b>Lamps and lighting fittings, nes; illuminated signs, name-plates, etc</b>					
9405.1000.00	Chandeliers and other electric ceiling or wall lighting fittings		20	5		
9405.2000.00	-standing lamps		20	5		
9405.3000.00	Lighting sets for christmas trees		20	5		
9405.4000.00	Other electric lamps and lighting fittings, nes		20	5		
9405.5000.00	-electrical lamps and lighting fittings		20	5		
9405.6000.00	-plates and the like		20	5		
9405.9100.00	Glass parts of wall lighting fittings		5	5		
9405.9200.00	Parts of plastics for lamps and lighting fitting, etc		5	5		
9405.9900.00	Other parts of wall lighting fitting		5	5		
<b>94.06</b>	<b>Prefabricated buildings</b>					
9406.0000.10	Prefab sound proof casing for generators		35	5		
9406.0000.19	Other prefab buildings		20	5		