

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) |
| 94.01 | | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof. | | | |
| | 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 |
| 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 - Other : | kg | 10% | Free |
| | 9402.90.10 | --- Hospital beds | kg | 5% | Free |
| | 9402.90.90 | --- Other | kg | 5% | Free |
| 94.03 | | Other furniture and parts thereof. | | | |
| | 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 | 5% | Free |
| | 9403.20.20 | --- Racks of a kind used in the pharmaceutical laboratory imported by VAT registered pharmaceutical industries | kg | 25% | Free |
| | 9403.20.30 | --- Cutting table of a kind used with cutting machine | u | 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 | 25% | Free |
| | 9403.60.20 | --- Cutting table of a kind used with cutting machine | 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 |

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| | 9403.89.00 | -- Other | kg | 25% | Free |
| | 9403.90.00 | - Parts | kg | 25% | Free |
| 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 | - 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 |
| 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. | | | |
| | 9405.10.00 | - 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 | 25% | Free |
| | 9405.40.42 | ---- LED lamps, bulbs and tubes without fittings | u | 10% | Free |
| | 9405.40.49 | ---- Other | u | 25% | 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 |
| | | -- Of plastics | | | |
| | 9405.92.10 | --- LED lamp parts imported by VAT registered LED lamp manufacturing industry | kg | 25% | Free |
| | 9405.92.90 | --- Other | kg | 25% | Free |
| | | -- Other | | | |
| | 9405.99.10 | --- LED lamp parts imported by VAT registered LED lamp manufacturing industry | kg | 25% | Free |
| | 9405.99.90 | --- Other | kg | 25% | Free |
| 94.06 | | Prefabricated buildings. | | | |
| | 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 |