

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 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 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);
- (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); or
- (m) Monopods, bipods, tripods, and similar articles (heading 96.20)

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 heading 94.01, 94.02 or 94.03 as parts of goods.

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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, hops, sheds, garages or similar buildings.

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
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	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
9401.20	- Seats of a kind used for motor vehicles:																						
9401.20.10	- - For vehicles of heading 87.02, 87.03 or 87.04	Unit	25	37.5	0	50		25	0	MM, PH	0	0	*	8	6	4	0	0	9,1	6,7	0	12,5	10
9401.20.90	- - Other	Unit	25	37.5	0	50		25	0	MM, PH	0	0	*	8	6	4	0	0	9,1	6,7	0	12,5	10
9401.30.00	- Swivel seats with variable height adjustment	Unit	25	37.5	0	5		25	0	KH	0	0	*	8	7	4	9	7	0	6,7	0	12,5	10
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	Unit	25	37.5	0	0		15	0		0	0	10	16	7	4	9	7	0	0	0	12,5	10
	- Seats of cane, osier, bamboo or similar materials:																						
9401.51.00	- - Of bamboo or rattan																						
9401.52.00	- - Of bamboo	Unit	25	37.5	0	5		15	0	KH	0	0	10	8	7	4	9	7	0	0	0	12,5	10
9401.53.00	- - Of rattan	Unit	25	37.5	0	5		15	0	KH	0	0	10	8	7	4	9	7	0	0	0	12,5	10

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9401.59.00	- - Other	Unit	25	37.5	0	5		15	0	KH	0	0	10	8	7	4	9	7	0	0	0	12,5	10
	- Other seats, with wooden frames:																						
9401.61.00	- - Upholstered	Unit	25	37.5	0	0	KH	15	0	KH	0	0	10	16	7	4	9	7	0	0	0	12,5	10
9401.69	- - Other:																						
9401.69.10	- - - With backrest and/or the seat made of rattan	Unit	25	37.5	0	0	BN, KH	15	0	BN	0	0	10	16	7	4	9	7	0	0	0	12,5	10
9401.69.90	- - - Other	Unit	25	37.5	0	0	BN, KH	15	0	BN	0	0	10	16	7	4	9	7	0	0	0	12,5	10
	- Other seats, with metal frames:																						
9401.71.00	- - Upholstered	Unit	25	37.5	0	0	KH	15	0	KH	0	0	10	16	7	4	9	7	9,1	0	0	12,5	10
9401.79	- - Other																						
9401.79.10	- - - With backrest and/or the seat made of rattan	Unit	25	37.5	0	0	KH	15	0	KH	0	0	10	16	7	4	9	7	0	0	0	12,5	10
9401.79.90	- - - Other	Unit	25	37.5	0	0	KH	15	0	KH	0	0	10	16	7	4	9	7	0	0	0	12,5	10
9401.80.00	- Other seats	Unit	25	37.5	0	0	BN, KH	15	0	KH	0	0	10	16	7	4	0	0	9,1	6,7	0	12,5	10
9401.90	- Parts:																						
9401.90.10	- - Of seats of subheading 9401.10.00	Unit	0	5	0	0		0	0	PH	0	0	9	0	0	0	0	0	0	0	0	0	10
	- - Of seats of subheading 9401.20:																						
9401.90.31	- - - Headrest stiffeners for seats of subheading 9401.20.10	Unit	20	30	0	0	CN	*	0	PH	0	0	9	5	4	3	0	0	0	5	0	10	10
9401.90.39	- - - Other	Unit	20	30	0	0	CN	*	0	PH	0	0	9	5	4	3	0	0	0	5	0	10	10
9401.90.40	- - Of seats of subheading 9401.30.00	Unit	20	30	0	0	CN	*	0	PH	0	0	9	5	4	3	0	0	0	5	0	10	10
	- - Other:																						
9401.90.92	- - - Of plastics	Unit	20	30	0	0		12	0	PH	0	0	10	8	7	4	9	7	0	6,2	0	10	10
9401.90.99	- - - Other	Unit	20	30	0	0		12	0	PH	0	0	9	5	4	3	0	0	0	5	0	10	10

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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	- Dentists', barbers' or similar chairs and parts thereof:																						
9402.10.10	- - Dentists' chairs and part thereof	Unit	0	5	0	0		0	0	KH	0	0	8	0	0	0	0	0	*	0	0	0	10
9402.10.30	- - Babers' chairs and parts thereof	Unit	0	5	0	0		0	0	KH	0	0	8	0	0	0	0	0	*	0	0	0	10
9402.90	- Other:																						
9402.90.10	- - Furniture specially designed of medical, surgical or veterinary purpose and parts therof	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
9402.90.20	- - Commodes	Unit	0	5	0	0		0	0	KH, MY	0	0	9	0	0	0	0	0	*	0	0	0	10
9402.90.90	- - Other	Unit	0	5	0	0		0	0	KH, MY	0	0	9	0	0	0	0	0	*	0	0	0	10
94.03	Other furniture and parts thereof.																						
9403.10.00	- Metal furniture of a kind used in offices	Unit	10	30	0	5		20	5		5	0	*	15	7	4	9	7	7,3	6,2	0	10	10
9403.20	- Other metal furniture:																						
9403.20.10	- - Fume cupboards	Unit	15	22.5	0	5		15	0	KH	0	0	10	14	4	4	4,5	4,5	0	3,7	0	7,5	10
9403.20.90	- - Other	Unit	10	15	0	5		10	0	KH	0	0	6	3	0	0	0	0	0	2,5	0	5	10

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9403.30.00	- Wooden furniture of a kind used in offices	Unit	25	37.5	0	5		25	0	KH, PH	0	0	10	16	7	4	9	7	0	6,7	0	12,5	10
9403.40.00	- Wooden furniture of a kind used in the kitchen	Unit	25	37.5	0	5		25	0	KH	0	0	10	16	7	4	9	7	0	6,7	0	12,5	10
9403.50.00	- Wooden furniture of a kind used in the bedroom	Unit	25	37.5	0	5		25	0	KH	0	0	10	16	7	4	9	7	0	6,7	0	12,5	10
9403.60	- Other wooden furniture:																						
9403.60.10	- - Fume cupboards	Unit	20	30	0	0	BN, KH	12	0	BN, KH	0	0	9	5	4	3	4,5	4	0	0	0	10	10
9403.60.90	- - Other	Unit	25	37.5	0	0	BN, KH	15	0	BN, KH	0	0	6	8	0	0	0	0	0	0	0	5	10
9403.70	- Furniture of plastics:																						
9403.70.10	- - Baby walkers	Unit	25	37.5	0	0	KH	15	0	KH	0	0	10	8	7	4	9	7	9,1	6,7	0	12,5	10
9403.70.20	- - Fume cupboards	Unit	20	30	0	0	BN, KH	12	0	KH	0	0	9	5	4	3	5	4	7,3	0	0	10	10
9403.70.90	- - Other	Unit	20	30	0	0	BN, KH	12	5		5	0	10	8	7	4	9	7	7,3	6,2	0	10	10
	- Furniture of other materials, including cane, osier, bamboo or similar materials:																						
9403.82.00	- - Of bamboo	Unit	25	37.5	0	0	BN, KH	15	0	KH	0	0	9	5	4	3	5	4	0	0	0	12,5	10
9403.83.00	- - Of rattan	Unit	25	37.5	0	0	BN, KH	15	0	KH	0	0	9	5	4	3	5	4	0	0	0	12,5	10
9403.89	- - Other:																						
9403.89.10	- - - Fume cupboards	Unit	20	30	0	0	BN, KH	12	0	KH	0	0	9	5	4	3	5	4	0	0	0	10	10
9403.89.90	- - - Other	Unit	25	37.5	0	0	BN, KH	15	0	KH	0	0	10	8	7	4	9	7	0	0	0	12,5	10
9403.90	- Parts:																						
9403.90.10	- - Of baby walkers of subheading 9403.70.10	Unit	20	30	0	0		12	0	PH	0	0	10	8	7	4	9	7	0	6,2	0	10	10
9403.90.90	- - Other	Unit	20	30	0	0	KH	12	0		0	0	10	15	7	4	0	0	0	0	0	10	10
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions,																						

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	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	Unit	25	37.5	0	0		15	0		0	0	8	14	6	4	7,5	6	0	0	0	12,5	10
	- Mattresses:																						
9404.21	- - Of cellular rubber or plastics, whether or not covered																						
9404.21.10	- - - Of cellular rubber, whether or not covered	Unit	25	37.5	0	0	KH	15	0	KH	0	0	8	8	6	4	7,5	6	0	0	0	12,5	10
9404.21.20	- - - Of cellular plastics, whether or not covered	Unit	25	37.5	0	0	KH	15	0	KH	0	0	8	8	6	4	7,5	6	0	0	0	12,5	10
9404.29	- - Of other materials:																						
9404.29.10	- - - Springs mattress	Unit	25	37.5	0	0	KH	15	0		0	0	8	14	6	4	7,5	6	0	0	0	12,5	10
9404.29.20	- - - Other, hyperthermia/hypothermia type	Unit	25	37.5	0	0	KH	15	0		0	0	8	14	6	4	7,5	6	0	6,7	0	12,5	10
9404.29.90	- - - Other	Unit	25	37.5	0	0	KH	15	0		0	0	8	8	6	4	0	0	0	6,7	0	12,5	10
9404.30.00	- Sleeping bags	Unit	25	37.5	0	0		15	0		0	0	0	14	6	4	7,5	6	0	0	0	12,5	10
9404.90	- Other:																						
9404.90.10	- - Quilts, bedspreads and mattress protectors	Unit	20	30	0	0	BN, KH	12	0	KH, MM	0	0	0	13	6	4	7,5	6	0	0	0	10	10
9404.90.90	- - Other	Unit	20	30	0	0	BN, KH	12	0	KH, MM	0	0	0	7	6	4	7,5	6	0	0	0	10	10
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a																						

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	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:																						
9405.10.20	- - Lamps for operating rooms	Unit	0	5	0	0		0	0		0*	0	0	0	0	0	0	0	0	0	0	0	5
	- - Other:																						
9405.10.91	- - - Spotlights	Unit	5	7.5	0	0		0	0		0*	0	0	5	0	0	0	0	0	1,2	0	2,5	10
9405.10.92	- - - Fluorescent lamps and lighting fittings	Unit	20	30	0	0	BN, KH	12	0		0*	0	0	9	8	5	10	7,5	0	7,7	0	15	10
9405.10.99	- - - Other	Unit	30	45	0	0	BN, KH	18	0		0*	0	0	9	8	5	0	0	10,9	7,7	0	15	10
9405.20	- Electric table, desk, bedside or floor- standing lamps:																						
9405.20.10	- - Lamps for operation rooms	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	5
9405.20.90	- - Other	Unit	25	37.5	0	0		15	0		0	0	0	5	0	0	0	0	9,1			12,5	10
9405.20.90.10	- - - Spotlights																			1,2	0		
9405.20.90.90	- - - Other																			7,7	0		
9405.30.00	- Lighting sets of a kind used for Christmas trees	Unit	25	37.5	0	0	BN	15	0		0	0	0	9	8	5	10	7,5	0	7,7	0	12,5	10
9405.40	- Other electric lamps and lighting fittings:																						
9405.40.20	- - Searchlights	Unit	25	37.5	0	0	BN, KH	15	0		0	0	0	8	6	4	0	0	0	6,7	0	12,5	10
9405.40.40	- - Other spotlights	Unit	5	7.5	0	0		0	0		0	0	0	5	0	0	0	0	0	0	0	2,5	10
9405.40.50	- - Other, of a kind used for lighting public open spaces or thoroughfares	Unit	20	30	0	0	BN, KH	12	0		0	0	0	5	4	3	5	4	0	0	0	10	10

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9405.40.60	-- Other exterior lighting	Unit	20	30	0	0	BN, KH	12	0		0	0	0	5	4	3	5	4	0	0	0	10	10
9405.40.70	-- Non- flashing aerodrome beacons, lamps for railway rolling stock, locomotives, aircraft, ships, or lighthouses, of base metal	Unit	5	7.5	0	0		0	0		0	0	0	5	0	0	0	0	0	0	0	2,5	10
9405.40.80	-- Pilot lamp fittings for electro-thermic domestic appliances of heading 85.16	Unit	10	15	0	0	BN, KH	0	0		0	0	0	3	0	0	0	0	0	0	0	5	10
	-- Other:																						
9405.40.91	--- Fibre- optic headband lamps of a kind designed for medical use	Unit	0	5	0	0	BN, KH	0	0		0	0	0	0	0	0	0	0	0	0	0	0	5
9405.40.99	--- Other	Unit	10	15	0	0	BN, KH	0	0		0	0	0	3	0	0	0	0	0			5	10
9405.40.99.10	Surgical lights																			0	0		
9405.40.99.90	--- Other																			2,5	0		
9405.50	- Non- electrical lamps and lighting fittings:																						
	-- Of oil- burning type:																						
9405.50.11	--- Of bass of a kind used for religious rites	Unit	25	37.5	0	0		15	0		0	0	0	26	6	4	7,5	6	0	6,2	0	12,5	10
9405.50.19	--- Other	Unit	25	37.5	0	0		15	0		0	0	0	26	6	4	7,5	6	0	6,2	0	12,5	10
9405.50.40	-- Hurricane lamps	Unit	25	37.5	0	0		15	0		0	0	0	26	6	4	7,5	6	0	6,2	0	12,5	10
9405.50.50	-- Miners' lamps and quarrymen's lamp	Unit	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	2,5	10
9405.50.90	-- Other	Unit	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	2,5	10
9405.60	- Illuminated signs, illuminated nameplates and the like:																						
9405.60.10	-- Warning signs, street name plates, road and traffic signs	Unit	20	30	0	0	KH	12	0		0	0	0	13	6	4	7,5	6	0	6	0	10	10
9405.60.90	-- Other	Unit	20	30	0	0	KH	12	0		0	0	0	7	6	4	0	0	0	6	0	10	10

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	- Parts:																						
9405.91	- - Of glass:																						
9405.91.10	--- For lamps for operating rooms	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
9405.91.20	--- For spotlights	Unit	5	7.5	0	0		0	0		0	0	0	5	0	0	0	0	0	1,2	0	2,5	10
9405.91.40	--- Globes or chimeys	Unit	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	10	10
9405.91.50	--- For searchlights	Unit	20	30	0	0		12	0		0	0	0	5	0	0	0	0	0	0	0	10	10
9405.91.90	--- Other	Unit	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	5	0	2,5	10
9405.92	- - Of plastics:																						
9405.92.10	--- For lamps for operating rooms	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
9405.92.20	--- For spotlights	Unit	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	2,5	10
9405.92.30	--- For searchlights	Unit	20	30	0	0		12	0		0	0	0	5	0	0	0	0	0	0	0	10	10
9405.92.90	--- Other	Unit	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	5	0	2,5	10
9405.99	- - Other:																						
9405.99.10	--- Lampshades of textile material	Unit	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	10	10
9405.99.20	--- Lampshades of other material	Unit	20	30	0	0		12	0		0	0	0	0	0	0	0	0	0	0	0	10	10
9405.99.30	--- Of lamps of subheading 9405.50.11 or 9405.50.19	Unit	20	30	0	0		12	0		0	0	0	0	0	0	0	0	0	5	0	10	10
9405.99.40	--- For searchlights or spotlights	Unit	20	30	0	0		12	0		0	0	0	0	0	0	0	0	0	0	0	10	10
9405.99.50	--- Other, of ceramic or of metal	Unit	20	30	0	0		12	0		0	0	0	5	0	0	0	0	0	5	0	10	10
9405.99.90	--- Other	Unit	20	30	0	0		12	0		0	0	0	5	0	0	0	0	0	5	0	10	10
94.06	Prefabricated buildings.																						
9406.10	- Of wood:																						
9406.10.10	- - Greenhouses fitted with	Unit	3	4.5	0	0		9	5		5	0	9	7	6	4	7,5	6	0	5	0	7,5	10

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	mechanical or thermal equipment																						
9406.10.90	- - Other	Unit	15	22.5	0	0		9	5		5	0	9	7	6	4	7,5	6	0	5	0	7,5	10
9406.90	- Other:																						
	- - Greenhouses fitted with mechanical or thermal equipment:																						
9406.90.11	- - - Of iron or steel	Unit	3	4.5	0	0		9	5		5	0	9	7	6	4	7,5	6	0	5	0	7,5	10
9406.90.19	- - - Other	Unit	3	4.5	0	0		9	5		5	0	9	7	6	4	7,5	6	0	5	0	7,5	10
9406.90.20	- - Other, of plastics or of aluminium	Unit	15	22.5	0	0		9	5		5	0	9	7	6	4	0	0	0	5	0	7,5	10
9406.90.30	- - Other, of iron or of steel	Unit	15	22.5	0	0		9	5		4,5	0	9	7	6	4	7,5	6	0	5	0	7,5	10
9406.90.40	- - Other, of cement, of concrete or of artificial stone	Unit	15	22.5	0	0		9	5			0	9	7	6	4	0	0	0	5	0	7,5	10
9406.90.40.10	- - - Of concrete or of artificial stone	Unit									5											10	
9406.90.40.20	- - - Other	Unit									4,5											10	
9406.90.90	- - Other	Unit	15	22.5	0	0		9	5		4,5	0	9	7	6	4	0	0	0	5	0	7,5	10