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MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS,
CUSHIONS AND SIMILAR STUFFED FURNISHING; LAMPS AND
LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE
LIKE; PREFABRICATED BUILDING**

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 refrigerators or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
 - f) Lamps and lighting fittings of Chapter 85;
 - g) Furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 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 or toy lamps or lighting fittings (heading 9503), billiard tables and other furniture specially constructed for games (heading 9504), furniture for conjuring 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;

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- (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 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.

Exim Code	Item Description	Policy	Policy Conditions
9401	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF		
9401 10 00	Seats of a kind used for aircraft	Free	
9401 20 00	Seats of a kind used for motor vehicles	Free	
9401 30 00	Swivel Seats and variable height adjustment	Free	
9401 40 00	Seats other than garden seats or camping equipment, convertible into beds	Free	
	<i>Seats of cane, osier, bamboo or similar materials:</i>		
9401 51 00	Of bamboo or rattan	Free	
9401 59 00	Other	Free	
	<i>Other seats, with wooden frames:</i>		
9401 61 00	Upholstered	Free	
9401 69 00	Other	Free	
	<i>Other Seats, with metal frames:</i>		
9401 71 00	Upholstered	Free	
9401 79 00	Other	Free	
9401 80 00	Other Seats	Free	
9401 90 00	Parts	Free	
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS'		

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	CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES		
9402 10	<i>Dentists', barbers' or similar chairs and parts thereof:</i>		
9402 10 10	Dentists' chairs and parts thereof	Free	
9402 10 90	Other	Free	
9402 90	<i>Other:</i>		
9402 90 10	Hospital beds with mechanical fittings	Free	
9402 90 20	Parts	Free	
9402 90 90	Other	Free	
9403	OTHER FURNITURE AND PARTS THEREOF		
9403 10	<i>Metal furniture of a kind used in offices:</i>		
9403 10 10	Of Steel	Free	
9403 10 90	Other	Free	
9403 20	<i>Other metal furniture:</i>		
9403 20 10	Of Steel	Free	
9403 20 90	Other	Free	
9403 30	<i>Wooden furniture of a kind used in offices:</i>		
9403 30 10	Cabinetware	Free	
9403 30 90	Other	Free	
9403 40 00	Wooden furniture of a kind used in the kitchen	Free	
9403 50	<i>Wooden furniture of a kind used in the bed room:</i>		
9403 50 10	Bed stead	Free	
9403 50 90	Other	Free	
9403 60 00	Other wooden furniture	Free	
9403 70 00	Furniture of plastics	Free	
	<i>Furniture of other materials, including cane, osier, bamboo or similar materials:</i>		
9403 81 00	Of bamboo or rattan	Free	
9403 89 00	Other	Free	
9403 90 00	Parts	Free	
9404	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR		

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	STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED		
9404 10 00	Mattress supports	Free	
	<i>Mattresses:</i>		
9404 21	<i>Of cellular rubber or plastics, whether or not covered:</i>		
9404 21 10	Of Rubber	Free	
9404 21 90	Of Plastic	Free	
9404 29	<i>Of other materials:</i>		
9404 29 10	Spring interior	Free	
9404 29 90	Other	Free	Mattresses - of Rubberised coir with or without combination of other materials, whether or not with metallic springs would be covered under this entry.
9404 30	<i>Sleeping bags:</i>		
9404 30 10	Filled with feathers or down	Free	
9404 30 90	Other	Free	
9404 90	<i>Other:</i>		
	<i>Quilts:</i>		
9404 90 11	Filled with feathers or down	Free	
9404 90 19	Other	Free	
	<i>Other:</i>		
9404 90 91	Filled with feathers or down	Free	
9404 90 99	Other	Free	
9405	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	<i>Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares:</i>		

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9405 10 10	Hanging lamps, complete fittings	Free	
9405 10 20	Wall lamps	Free	
9405 10 90	Other	Free	
9405 20	<i>Electric table, desk, bedside or floor-standing lamps:</i>		
9405 20 10	Table lamps, complete fittings	Free	
9405 20 90	Other	Free	
9405 30 00	Lighting sets of a kind used for Christmas trees	Free	
9405 40	<i>Other electric lamps and Lighting fittings:</i>		
9405 40 10	Searchlights and spotlights	Free	
9405 40 90	Other	Free	
9405 50	<i>Non electrical lamps and Lighting fittings:</i>		
9405 50 10	Hurricane lanterns	Free	
9405 50 20	Miner's safety lamps	Free	
	<i>Oil pressure lamps:</i>		
9405 50 31	Kerosene pressure lanterns	Free	
9405 50 39	Other	Free	
9405 50 40	Solar lanterns or lamps	Free	
	<i>Other Oil lamps:</i>		
9405 50 51	Metal	Free	
9405 50 59	Other	Free	
9405 60	<i>Illuminated signs, illuminated name-plates and the like:</i>		
9405 60 10	Of Plastic	Free	
9405 60 90	Of other materials	Free	
	<i>Parts:</i>		
9405 91 00	Of glass	Free	
9405 92 00	Of plastics	Free	
9405 99 00	Other	Free	
9406	PREFABRICATED BUILDINGS		
9406 00	<i>Prefabricated building:</i> <i>Green houses:</i>		
9406 00 11	Green house - in ready to assemble sets	Free	
9406 00 19	Other	Free	
	<i>Other:</i>		
9406 00 91	Prefabricated housing material	Free	

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9406 00 92	Prefabricated construction for cold storage	Free	
9406 00 93	Silos for storing ensilage	Free	
9406 00 99	Other	Free	