# 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

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **9401** |  |  | **Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof** |
| **9401 10 00** | 0.0% |  | **- Seats of a kind used for aircraft** |
| **9401 20 00** | 3.7% |  | **- Seats of a kind used for motor vehicles** |
| **9401 30 00** | 0.0% |  | **- Swivel seats with variable height adjustment** |
| **9401 40 00** | 0.0% |  | **- Seats other than garden seats or camping equipment, convertible into beds** |
|  |  |  | **- Seats of cane, osier, bamboo or similar materials** |
| **9401 52 00** | 5.6% |  | - - Of bamboo |
| **9401 53 00** | 5.6% |  | - - Of rattan |
| **9401 59 00** | 5.6% |  | - - Other |
|  |  |  | **- Other seats, with wooden frames** |
| **9401 61 00** | 0.0% |  | - - Upholstered |
| **9401 69 00** | 0.0% |  | - - Other |
|  |  |  | **- Other seats, with metal frames** |
| **9401 71 00** | 0.0% |  | - - Upholstered |
| **9401 79 00** | 0.0% |  | - - Other |
| **9401 80 00** | 0.0% |  | **- Other seats** |
| **9401 90** |  |  | **- Parts** |
| **9401 90 10** | 1.7% |  | - - Of seats of a kind used for aircraft |
|  |  |  | - - Other |
| **9401 90 30** | 2.7% |  | - - - Of wood |
| **9401 90 80** | 2.7% |  | - - - Other |
| **9402** |  |  | **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** | 0.0% |  | **- Dentists', barbers' or similar chairs and parts thereof** |
| **9402 90 00** | 0.0% |  | **- Other** |
| **9403** |  |  | **Other furniture and parts thereof** |
| **9403 10** | 0.0% |  | **- Metal furniture of a kind used in offices** |
|  |  |  | - - Not exceeding 80 cm in height |
| **9403 10 51** | 0.0% |  | - - - Desks |
| **9403 10 58** | 0.0% |  | - - - Other |
|  |  |  | - - Exceeding 80 cm in height |
| **9403 10 91** | 0.0% |  | - - - Cupboards with doors, shutters or flaps |
| **9403 10 93** | 0.0% |  | - - - Filing, card-index and other cabinets |
| **9403 10 98** | 0.0% |  | - - - Other |
| **9403 20** | 0.0% |  | **- Other metal furniture** |
| **9403 20 20** | 0.0% |  | - - Beds |
| **9403 20 80** | 0.0% |  | - - Other |
| **9403 30** | 0.0% |  | **- Wooden furniture of a kind used in offices** |
|  |  |  | - - Not exceeding 80 cm in height |
| **9403 30 11** | 0.0% |  | - - - Desks |
| **9403 30 19** | 0.0% |  | - - - Other |
|  |  |  | - - Exceeding 80 cm in height |
| **9403 30 91** | 0.0% |  | - - - Cupboards with doors, shutters or flaps; filing, card-index and other cabinets |
| **9403 30 99** | 0.0% |  | - - - Other |
| **9403 40** | 2.7% |  | **- Wooden furniture of a kind used in the kitchen** |
| **9403 40 10** | 2.7% |  | - - Fitted kitchen units |
| **9403 40 90** | 2.7% |  | - - Other |
| **9403 50 00** | 0.0% |  | **- Wooden furniture of a kind used in the bedroom** |
| **9403 60** | 0.0% |  | **- Other wooden furniture** |
| **9403 60 10** | 0.0% |  | - - Wooden furniture of a kind used in the dining room and the living room |
| **9403 60 30** | 0.0% |  | - - Wooden furniture of a kind used in shops |
| **9403 60 90** | 0.0% |  | - - Other wooden furniture |
| **9403 70 00** | 0.0% |  | **- Furniture of plastics** |
|  |  |  | **- Furniture of other materials, including cane, osier, bamboo or similar materials** |
| **9403 82** | 5.6% |  | - - Of bamboo |
| **9403 83** | 5.6% |  | - - Of rattan |
| **9403 89** | 5.6% |  | - - Other |
| **9403 90** | 2.7% |  | **- Parts** |
| **9403 90 10** | 2.7% |  | - - Of metal |
| **9403 90 30** | 2.7% |  | - - Of wood |
| **9403 90 90** | 2.7% |  | - - Of other materials |
| **9404** |  |  | **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** |  |  | **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** | 3.7% |  | **- Mattress supports** |
| **9404 10 00** | 3.7% |  | **- Mattress supports** |
|  |  |  | **- Mattresses** |
| **9404 21** | 3.7% |  | - - Of cellular rubber or plastics, whether or not covered |
| **9404 21 10** | 3.7% |  | - - - Of rubber |
| **9404 21 90** | 3.7% |  | - - - Of plastics |
| **9404 29** | 3.7% |  | - - Of other materials |
| **9404 29 10** | 3.7% |  | - - - Spring interior |
| **9404 29 90** | 3.7% |  | - - - Other |
| **9404 30 00** | 3.7% |  | **- Sleeping bags** |
| **9404 90** | 3.7% |  | **- Other** |
| **9404 90 10** | 3.7% |  | - - Filled with feathers or down |
| **9404 90 90** | 3.7% |  | - - Other |
| **9405** |  |  | **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 permanently fixed light source, and parts thereof not elsewhere specified or included** |
| **9405** |  |  | **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 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** |
|  |  |  | - - Of plastics or of ceramic materials |
| **9405 10 21** |  |  | - - - Of plastics, of a kind used with filament lamps |
| **9405 10 21 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For use in civil aircraft |
| **9405 10 21 90** | 4.7% |  | - - - - Other |
| **9405 10 40** |  |  | - - - Other |
| **9405 10 40 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - Of plastics for use in civil aircrafts |
| **9405 10 40 90** | 4.7% |  | - - - - Other |
| **9405 10 50** | 3.7% |  | - - Of glass |
|  |  |  | - - Of other materials |
| **9405 10 91** |  |  | - - - Of a kind used with filament lamps |
| **9405 10 91 10** | 2.7% |  | - - - - Hand-made |
| **9405 10 91 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - Of base metal, for use in civil aircraft |
| **9405 10 91 90** | 2.7% |  | - - - - Other |
| **9405 10 98** |  |  | - - - Other |
| **9405 10 98 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - Of base metal, for use in civil aircraft |
| **9405 10 98 20** | 2.7% |  | - - - - Hand-made |
| **9405 10 98 90** | 2.7% |  | - - - - Other |
| **9405 20** |  |  | **- Electric table, desk, bedside or floor-standing lamps** |
|  |  |  | - - Of plastics or of ceramic materials |
| **9405 20 11** | 4.7% |  | - - - Of plastics, of a kind used with filament lamps |
| **9405 20 40** | 4.7% |  | - - - Other |
| **9405 20 50** | 3.7% |  | - - Of glass |
|  |  |  | - - Of other materials |
| **9405 20 91** | 2.7% |  | - - - Of a kind used with filament lamps |
| **9405 20 99** | 2.7% |  | - - - Other |
| **9405 30 00** | 3.7% |  | **- Lighting sets of a kind used for Christmas trees** |
| **9405 40** |  |  | **- Other electric lamps and lighting fittings** |
| **9405 40 10** | 3.7% |  | - - Searchlights and spotlights |
|  |  |  | - - Other |
|  |  |  | - - - Of plastics |
| **9405 40 31** | 4.7% |  | - - - - Of a kind used with filament lamps |
| **9405 40 35** | 4.7% |  | - - - - Of a kind used with tubular fluorescent lamps |
| **9405 40 39** | 4.7% |  | - - - - Other |
|  |  |  | - - - Of other materials |
| **9405 40 91** | 2.7% |  | - - - - Of a kind used with filament lamps |
| **9405 40 95** | 2.7% |  | - - - - Of a kind used with tubular fluorescent lamps |
| **9405 40 99** | 2.7% |  | - - - - Other |
| **9405 50** | 2.7% |  | **- Non-electrical lamps and lighting fittings** |
| **9405 60** |  |  | **- Illuminated signs, illuminated nameplates and the like** |
| **9405 60 20** |  |  | - - Of plastics |
| **9405 60 20 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Illuminated signs, illuminated name-plates and the like, for use in civil aircraft |
| **9405 60 20 90** | 4.7% |  | - - - Other |
| **9405 60 80** |  |  | - - Of other materials |
| **9405 60 80 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Illuminated signs, illuminated name-plates and the like, of base metal, for use in civil aircraft |
| **9405 60 80 20** | 2.7% |  | - - - Hand-made |
| **9405 60 80 90** | 2.7% |  | - - - Other |
|  |  |  | **- Parts** |
| **9405 91** |  |  | - - Of glass |
| **9405 91 10** | 5.7% |  | - - - Articles for electrical lighting fittings (excluding searchlights and spotlights) |
| **9405 91 90** | 3.7% |  | - - - Other |
| **9405 92** |  |  | - - Of plastics |
| **9405 92 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Parts of the articles of subheading 9405 10 or 9405 60, for use in civil aircraft |
| **9405 92 00 90** | 4.7% |  | - - - Other |
| **9405 99** |  |  | - - Other |
| **9405 99 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Parts of the articles of subheading 9405 10 or 9405 60, of base metal, for use in civil aircraft |
| **9405 99 00 20** | 2.7% |  | - - - Hand-made |
| **9405 99 00 90** | 2.7% |  | - - - Other |
| **9406** |  |  | **Prefabricated buildings** |
| **9406** |  |  | **Prefabricated buildings** |
| **9406 10 00** | 2.7% |  | **- Of wood** |
| **9406 90** | 2.7% |  | **- Other** |
| **9406 90 10** | 2.7% |  | - - Mobile homes |
|  |  |  | - - Other |
|  |  |  | - - - Of iron or steel |
| **9406 90 31** | 2.7% |  | - - - - Greenhouses |
| **9406 90 38** | 2.7% |  | - - - - Other |
| **9406 90 90** | 2.7% |  | - - - Of other materials |