# 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

### Chapter 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 refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);

(f) lamps or lighting fittings of Chapter 85;

(g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of heading 8519 or 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);

(l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505). or

(m) monopods, bipods, tripods and similar articles (heading 9620).

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 headings mentioned above 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 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.

### Additional Notes

1. For the purposes of heading 9404, the expression “stuffed or internally fitted with any material” covers material of any thickness.

| Classification | Description |
| --- | --- |
| **9400** | **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** |
| **9401** | **Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof** |
| **9401 10 00 00** | **- Seats of a kind used for aircraft** |
| **9401 20 00 00** | **- Seats of a kind used for motor vehicles** |
| **9401 30 00 00** | **- Swivel seats with variable height adjustment** |
| **9401 40 00 00** | **- Seats other than garden seats or camping equipment, convertible into beds** |
|  | **- Seats of cane, osier, bamboo or similar materials** |
| **9401 52 00 00** | - - Of bamboo |
| **9401 53 00 00** | - - Of rattan |
| **9401 59 00 00** | - - Other |
|  | **- Other seats, with wooden frames** |
| **9401 61 00 00** | - - Upholstered |
| **9401 69 00 00** | - - Other |
|  | **- Other seats, with metal frames** |
| **9401 71 00 00** | - - Upholstered |
| **9401 79 00 00** | - - Other |
| **9401 80 00 00** | **- Other seats** |
| **9401 90** | **- Parts** |
| **9401 90 10** | - - Of seats of a kind used for aircraft |
| **9401 90 10 10** | - - - Of seats specially designed for the crew, for use in certain types of aircraft |
| **9401 90 10 90** | - - - Other |
|  | - - Other |
| **9401 90 30 00** | - - - Of wood |
| **9401 90 80** | - - - Other |
| **9401 90 80 10** | - - - - Ratchet disk of a kind used in the manufacture of reclining car seats |
| **9401 90 80 60** | - - - - Outer part of a headrest made of perforated bovine leather, lined with a scrim-reinforced lamination liner and without foam padding, after reworking (stitching of the leather and embroidery application) used in manufacture of seats of motor vehicles |
| **9401 90 80 90** | - - - - 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 00** | **- Dentists', barbers' or similar chairs and parts thereof** |
| **9402 90 00 00** | **- Other** |
| **9403** | **Other furniture and parts thereof** |
| **9403 10** | **- Metal furniture of a kind used in offices** |
|  | - - Not exceeding 80 cm in height |
| **9403 10 51 00** | - - - Desks |
| **9403 10 58 00** | - - - Other |
|  | - - Exceeding 80 cm in height |
| **9403 10 91 00** | - - - Cupboards with doors, shutters or flaps |
| **9403 10 93 00** | - - - Filing, card-index and other cabinets |
| **9403 10 98 00** | - - - Other |
| **9403 20** | **- Other metal furniture** |
| **9403 20 20 00** | - - Beds |
| **9403 20 80 00** | - - Other |
| **9403 30** | **- Wooden furniture of a kind used in offices** |
|  | - - Not exceeding 80 cm in height |
| **9403 30 11 00** | - - - Desks |
| **9403 30 19 00** | - - - Other |
|  | - - Exceeding 80 cm in height |
| **9403 30 91 00** | - - - Cupboards with doors, shutters or flaps; filing, card-index and other cabinets |
| **9403 30 99 00** | - - - Other |
| **9403 40** | **- Wooden furniture of a kind used in the kitchen** |
| **9403 40 10** | - - Fitted kitchen units |
| **9403 40 10 10** | - - - Hand-made |
| **9403 40 10 90** | - - - Other |
| **9403 40 90** | - - Other |
| **9403 40 90 10** | - - - Hand-made |
| **9403 40 90 90** | - - - Other |
| **9403 50 00 00** | **- Wooden furniture of a kind used in the bedroom** |
| **9403 60** | **- Other wooden furniture** |
| **9403 60 10 00** | - - Wooden furniture of a kind used in the dining room and the living room |
| **9403 60 30 00** | - - Wooden furniture of a kind used in shops |
| **9403 60 90 00** | - - Other wooden furniture |
| **9403 70 00 00** | **- Furniture of plastics** |
|  | **- Furniture of other materials, including cane, osier, bamboo or similar materials** |
| **9403 82** | - - Of bamboo |
| **9403 82 00 10** | - - - Hand-made |
| **9403 82 00 90** | - - - Other |
| **9403 83** | - - Of rattan |
| **9403 83 00 10** | - - - Hand-made |
| **9403 83 00 90** | - - - Other |
| **9403 89** | - - Other |
| **9403 89 00 10** | - - - Hand-made |
| **9403 89 00 90** | - - - Other |
| **9403 90** | **- Parts** |
| **9403 90 10** | - - Of metal |
| **9403 90 10 10** | - - - Hand-made |
| **9403 90 10 90** | - - - Other |
| **9403 90 30** | - - Of wood |
| **9403 90 30 10** | - - - Hand-made |
| **9403 90 30 90** | - - - Other |
| **9403 90 90** | - - Of other materials |
| **9403 90 90 10** | - - - Hand-made |
| **9403 90 90 90** | - - - Other |
| **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 00** | **- Mattress supports** |
|  | **- Mattresses** |
| **9404 21** | - - Of cellular rubber or plastics, whether or not covered |
| **9404 21 10 00** | - - - Of rubber |
| **9404 21 90 00** | - - - Of plastics |
| **9404 29** | - - Of other materials |
| **9404 29 10 00** | - - - Spring interior |
| **9404 29 90 00** | - - - Other |
| **9404 30 00 00** | **- Sleeping bags** |
| **9404 90** | **- Other** |
| **9404 90 10 00** | - - Filled with feathers or down |
| **9404 90 90 00** | - - 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 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** | - - - - For use in civil aircraft |
| **9405 10 21 90** | - - - - Other |
| **9405 10 40** | - - - Other |
| **9405 10 40 10** | - - - - Of plastics for use in civil aircrafts |
| **9405 10 40 90** | - - - - Other |
| **9405 10 50 00** | - - Of glass |
|  | - - Of other materials |
| **9405 10 91** | - - - Of a kind used with filament lamps |
| **9405 10 91 10** | - - - - Hand-made |
| **9405 10 91 20** | - - - - Of base metal, for use in civil aircraft |
| **9405 10 91 90** | - - - - Other |
| **9405 10 98** | - - - Other |
| **9405 10 98 10** | - - - - Of base metal, for use in civil aircraft |
| **9405 10 98 20** | - - - - Hand-made |
| **9405 10 98 90** | - - - - Other |
| **9405 20** | **- Electric table, desk, bedside or floor-standing lamps** |
|  | - - Of plastics or of ceramic materials |
| **9405 20 11 00** | - - - Of plastics, of a kind used with filament lamps |
| **9405 20 40 00** | - - - Other |
| **9405 20 50 00** | - - Of glass |
|  | - - Of other materials |
| **9405 20 91 00** | - - - Of a kind used with filament lamps |
| **9405 20 99** | - - - Other |
| **9405 20 99 10** | - - - - Hand-made |
| **9405 20 99 90** | - - - - Other |
| **9405 30 00 00** | **- Lighting sets of a kind used for Christmas trees** |
| **9405 40** | **- Other electric lamps and lighting fittings** |
| **9405 40 10 00** | - - Searchlights and spotlights |
|  | - - Other |
|  | - - - Of plastics |
| **9405 40 31 00** | - - - - Of a kind used with filament lamps |
| **9405 40 35 00** | - - - - Of a kind used with tubular fluorescent lamps |
| **9405 40 39** | - - - - Other |
| **9405 40 39 70** | - - - - - Printed circuit board with LED diodes: - whether or not equipped with prisms/lens, and - whether or not fitted with connector(s) for the manufacture of backlight units for goods of heading 8528 |
| **9405 40 39 90** | - - - - - Other |
|  | - - - Of other materials |
| **9405 40 91 00** | - - - - Of a kind used with filament lamps |
| **9405 40 95 00** | - - - - Of a kind used with tubular fluorescent lamps |
| **9405 40 99** | - - - - Other |
| **9405 40 99 10** | - - - - - Hand-made |
| **9405 40 99 90** | - - - - - Other |
| **9405 50** | **- Non-electrical lamps and lighting fittings** |
| **9405 50 00 10** | - - Hand-made |
| **9405 50 00 90** | - - Other |
| **9405 60** | **- Illuminated signs, illuminated nameplates and the like** |
| **9405 60 20** | - - Of plastics |
| **9405 60 20 10** | - - - Illuminated signs, illuminated name-plates and the like, for use in civil aircraft |
| **9405 60 20 90** | - - - Other |
| **9405 60 80** | - - Of other materials |
| **9405 60 80 10** | - - - Illuminated signs, illuminated name-plates and the like, of base metal, for use in civil aircraft |
| **9405 60 80 20** | - - - Hand-made |
| **9405 60 80 90** | - - - Other |
|  | **- Parts** |
| **9405 91** | - - Of glass |
| **9405 91 10 00** | - - - Articles for electrical lighting fittings (excluding searchlights and spotlights) |
| **9405 91 90 00** | - - - Other |
| **9405 92** | - - Of plastics |
| **9405 92 00 10** | - - - Parts of the articles of subheading 9405 10 or 9405 60, for use in civil aircraft |
| **9405 92 00 90** | - - - Other |
| **9405 99** | - - Other |
| **9405 99 00 10** | - - - Parts of the articles of subheading 9405 10 or 9405 60, of base metal, for use in civil aircraft |
| **9405 99 00 20** | - - - Hand-made |
| **9405 99 00 90** | - - - Other |
| **9406** | **Prefabricated buildings** |
| **9406 10 00 00** | **- Of wood** |
| **9406 90** | **- Other** |
| **9406 90 10 00** | - - Mobile homes |
|  | - - Other |
|  | - - - Of iron or steel |
| **9406 90 31 00** | - - - - Greenhouses |
| **9406 90 38 00** | - - - - Other |
| **9406 90 90 00** | - - - Of other materials |