

## SECTION XX

### 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 refrigerating 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;
  - (i) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
  - (j) articles of Chapter 91 (for example, clocks and clock cases); or
  - (k) 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).
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:

- (a) cupboards, bookcases, other shelved furniture and unit furniture; and
  - (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.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
9401			SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF	
	94011000	-	Seats of a kind used for aircraft	u
	94012000	-	Seats of a kind used for motor vehicles	u
	94013000	-	Swivel seats and variable height adjustment	u
	94014000	-	Seats other than garden seats or camping equipment, convertible into beds	u
		-	<b><i>Seats of cane, osier, bamboo or similar u 12.5% - materials:</i></b>	
	94015100	--	Of bamboo or rattan	u
	94015900	--	Other	u
		-	<b><i>Other seats, with wooden frames :</i></b>	
	94016100	--	Upholstered	u
	94016900	--	Other	u
		-	<b><i>Other seats, with metal frames :</i></b>	
	94017100	--	Upholstered	u
	94017900	--	Other	u
	94018000	-	Other seats	u
	94019000	-	Parts	kg.
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	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
940210		-	Dentists', barbers' or similar chairs and parts thereof :	
	94021010	---	Dentists' chairs and parts thereof	u
	94021090	---	Other	u
940290		-	Other :	
	94029010	---	Hospital beds with mechanical fittings	u
	94029020	---	Parts	u
	94029090	---	Other	u
9403			OTHER FURNITURE AND PARTS THEREOF	
940310		-	Metal furniture of a kind used in offices :	
	94031010	---	Of steel	kg.
	94031090	---	Other	kg.
940320		-	Other metal furniture :	
	94032010	---	Of steel	kg.
	94032090	---	Other	kg.
940330		-	Wooden furniture of a kind used in offices :	
	94033010	---	Cabinetware	kg.
	94033090	---	Other	kg.
	94034000	-	Wooden furniture of a kind used in the kitchen	u
940350		-	Wooden furniture of a kind used in the bed room :	
	94035010	---	Bed stead	u
	94035090	---	Other	u
	94036000	-	Other wooden furniture	u
	94037000	-	Furniture of plastics	kg.
		-	<b><i>Furniture of other materials, including cane, osier, bamboo or similar materials :</i></b>	
	94038100	--	Of bamboo or rattan	u

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		94038900 --	Other	u
		94039000 -	Parts	kg.
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	
		94041000 -	Mattress supports	kg.
			- <i>Mattresses</i> :	
940421		--	Of cellular rubber or plastics, whether or not covered :	
		94042110 ---	Of rubber	u
		94042190 ---	Of plastic	u
940429		--	Of other materials :	
		94042910 ---	Spring interior	u
		94042990 ---	other	u
940430		-	Sleeping bags :	
		94043010 ---	Filled with feathers or down	u
		94043090 ---	Other	u
940490		-	Other :	
			--- <i>Quilts</i> :	
		94049011 ---	Filled with feathers or down	kg.
		94049019 ---	Other	kg.
			--- <i>Other</i> :	
		94049091 ---	Filled with feathers or down	kg.
		94049099 ---	Other	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
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	
	940510		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares :	
		94051010	--- Hanging lamps, complete fittings	u
		94051020	--- Wall lamps	u
		94051090	--- Other	u
	940520		- Electric table, desk, bedside or floor-standing lamps :	
		94052010	--- Table lamps, complete fittings	u
		94052090	--- Other	u
		94053000	- Lighting sets of a kind used for Christmas trees	u
	940540		- Other electric lamps and lighting fittings :	
		94054010	--- Searchlights and spotlights	u
		94054090	--- Other	u
	940550		- Non-electrical lamps and lighting fittings :	
		94055010	--- Hurricane lanterns	u
		94055020	--- Miner's safety lamps	u
			--- <i>Oil pressure lamps :</i>	
		94055031	--- Kerosene pressure lanterns	u
		94055039	--- Other	u
		94055040	--- Solar lanterns or lamps	u

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
			--- <i>Other oil lamps :</i>	
		94055051	--- Metal	u
		94055059	--- Other	u
940560			- Illuminated signs, illuminated name-plates and the like :	
		94056010	--- Of plastic	u
		94056090	--- Of other materials	u
			- <i>Parts :</i>	
		94059100	-- Of glass	kg.
		94059200	-- Of plastics	kg.
		94059900	-- Other	kg.
9406			PREFABRICATED BUILDINGS	
		940600	- Prefabricated buildings :	
			--- <i>Green houses :</i>	
		94060011	--- Green house - in ready to assemble sets	u
		94060019	--- Other	u
			--- <i>Other :</i>	
		94060091	--- Prefabricated housing material	u
		94060092	--- Prefabricated construction for cold storage	u
		94060093	--- Silos for storing ensilage	u
		94060099	--- Other	u