

**Harmonized Tariff Schedule of the United States (2008) (Rev. 1)**  
Annotated for Statistical Reporting Purposes

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

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# Harmonized Tariff Schedule of the United States (2008) (Rev. 1)

Annotated for Statistical Reporting Purposes

## 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

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### 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 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 or other furniture specially constructed for games (heading 9504), furniture for magic 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;
  - (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, entered 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, entered together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

### Additional U.S. Note

1. For the purposes of subheading 9401.20.00, "seats of a kind used for motor vehicles" does not include child safety seats.

### Statistical Note

1. For purposes of heading 9406 the unit of quantity, m<sup>2</sup>, refers to the floor area of the building when assembled.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9401		Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof:				
9401.10		Seats of a kind used for aircraft:				
9401.10.40	00	Leather upholstered .....	No. ....	Free		45%
9401.10.80	00	Other .....	No. ....	Free		45%
9401.20.00		Seats of a kind used for motor vehicles .....	No. ....	Free		25%
9401.30		Swivel seats with variable height adjustment:				
9401.30.40	00	With wooden frame .....	No. ....	Free		40%
9401.30.80		Other .....		Free		45%
	10	Household .....	No. ....			
	30	Other .....	No. ....			
9401.40.00	00	Seats other than garden seats or camping equipment, convertible into beds .....	No. ....	Free		40%
		Seats of cane, osier, bamboo or similar materials:				
9401.51.00	00	Of bamboo or rattan .....	No. ....	Free		60%
9401.59.00	00	Other .....	No. ....	Free		60%
9401.61		Other seats, with wooden frames:				
		Upholstered:				
		Chairs:				
9401.61.20		Of teak .....		Free		40%
	10	Household .....	No. ....			
	30	Other .....	No. ....			
9401.61.40		Other .....		Free		40%
	10	Household .....	No. ....			
	30	Other .....	No. ....			
9401.61.60		Other .....		Free		40%
	10	Household .....	No. ....			
	30	Other .....	No. ....			
9401.69		Other:				
9401.69.20		Bent-wood seats .....		Free		42.5%
	10	Household .....	No. ....			
	30	Other .....	No. ....			
		Other:				
		Chairs:				
9401.69.40		Of teak .....		Free		40%
	10	Household .....	No. ....			
	30	Other .....	No. ....			
9401.69.60		Other .....		Free		40%
	10	Household .....	No. ....			
	30	Other .....	No. ....			
9401.69.80		Other .....		Free		40%
	10	Household .....	No. ....			
	30	Other .....	No. ....			

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Heading/ Subheading	Stat Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9401 (con.)		Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof (con.):				
9401.71.00		Other seats, with metal frames:				
		Upholstered		Free		45%
	10	Household	No.			
	30	Other	No.			
9401.79.00		Other		Free		45%
		Outdoor:				
		With textile covered cushions or textile seating or backing material:				
	05	Household	No.			
	15	Other	No.			
		Other:				
	25	Household	No.			
	35	Other	No.			
		Other:				
	45	Household	No.			
	50	Other	No.			
9401.80		Other seats:				
		Of rubber or plastics:				
		Of reinforced or laminated plastics		Free		65%
	10	Household	No.			
	30	Other	No.			
9401.80.40		Other		Free		25%
		Outdoor:				
		With textile covered cushions or textile seating or backing material:				
	05	Household	No.			
	15	Other	No.			
		Other:				
	25	Household	No.			
	35	Other	No.			
	45	Other	No.			
9401.80.60		Other		Free		45%
	10	Household	No.			
	20	Child safety seats	No.			
	30	Other	No.			
9401.90		Parts:				
		Of seats of a kind used for motor vehicles		Free		25%
	10	Of leather, cut to shape	X			
	20	Of textile material, cut to shape	X			
	85	Other	X			
9401.90.15		Of bent-wood seats	X	Free		42.5%
		Other:				
		Of cane, osier, bamboo or similar materials		Free		60%
	40	Of rattan	X			
	80	Other	X			
9401.90.35		Of rubber or plastics	X	Free		25%
9401.90.40		Of wood	X	Free		40%
9401.90.50		Other		Free		45%
	20	Of textile material, cut to shape	X			
	80	Other	X			
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	X	Free		35%
9402.90.00		Other		Free		40%
	10	Hospital beds	X			
	20	Other	X			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9403		Other furniture and parts thereof:				
9403.10.00		Metal furniture of a kind used in offices . . . . .		Free		45%
	20	Filing cabinets . . . . .	X			
	40	Other . . . . .	X			
9403.20.00		Other metal furniture . . . . .		Free		45%
		Household:				
	11	Floor-standing, metal-top ironing boards . . . . .	No.			
	15	Other . . . . .	X			
		Other:				
	20	Counters, lockers, racks, display cases, shelves, partitions and similar fixtures . . . . .	X			
	30	Other . . . . .	X			
9403.30		Wooden furniture of a kind used in offices:				
9403.30.40	00	Bent-wood furniture . . . . .	X	Free		42.5%
9403.30.80	00	Other . . . . .	X	Free		40%
9403.40		Wooden furniture of a kind used in the kitchen:				
9403.40.40	00	Bent-wood furniture . . . . .	X	Free		42.5%
		Other:				
9403.40.60	00	Designed for motor vehicle use . . . . .	X	Free		25%
9403.40.90		Other . . . . .		Free		40%
	40	Dining tables . . . . .	No.			
	60	Cabinets designed for permanent install- ation . . . . .	X			
	80	Other . . . . .	X			
9403.50		Wooden furniture of a kind used in the bedroom:				
9403.50.40	00	Bent-wood furniture . . . . .	X	Free		42.5%
		Other:				
9403.50.60	00	Designed for motor vehicle use . . . . .	X	Free		25%
9403.50.90		Other . . . . .		Free		40%
	40	Beds . . . . .	No.			
	80	Other . . . . .	X			
9403.60		Other wooden furniture:				
9403.60.40	00	Bent-wood furniture . . . . .	X	Free		42.5%
9403.60.80		Other . . . . .		Free		40%
	40	Dining tables . . . . .	No.			
	80	Other . . . . .	X			
9403.70		Furniture of plastics:				
9403.70.40		Of reinforced or laminated plastics . . . . .		Free		65%
	10	Household . . . . .	X			
	20	Office . . . . .	X			
	30	Other . . . . .	X			
9403.70.80		Other . . . . .		Free		25%
	10	Household . . . . .	X			
	20	Office . . . . .	X			
	30	Other . . . . .	X			
9403.81.00		Furniture of other materials, including cane, osier, bamboo or similar materials:				
		Of bamboo or rattan . . . . .		Free		60%
	10	Household . . . . .	X			
	20	Other . . . . .	X			
9403.89		Other:				
9403.89.30		Of cane, osier or similar materials . . . . .		Free		60%
	10	Household . . . . .	X			
	20	Other . . . . .	X			
9403.89.60		Other . . . . .		Free		45%
	10	Household . . . . .	X			
	20	Other . . . . .	X			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9403 (con.)		Other furniture and parts thereof (con.):				
9403.90		Parts:				
9403.90.10		Of furniture of a kind used for motor vehicles . . . . .		Free		25%
	40	Of metal . . . . .	X			
	50	Of textile material, cut to shape . . . . .	X			
	85	Other . . . . .	X			
		Other:				
9403.90.25		Of cane, osier, bamboo or similar materials . . . . .		Free		60%
	40	Of rattan . . . . .	X			
	80	Other . . . . .	X			
		Of rubber or plastics:				
9403.90.40	00	Of reinforced or laminated plastics . . . . .	X	Free		65%
9403.90.50	00	Other . . . . .	X	Free		25%
9403.90.60	00	Of textile material, except cotton . . . . .	X	Free		80%
9403.90.70	00	Of wood . . . . .	X	Free		40%
9403.90.80		Other . . . . .		Free		45%
	40	Of metal . . . . .	X			
	50	Of cotton, cut to shape . . . . .	X			
	85	Other . . . . .	X			
9404		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internal- ly fitted with any material or of cellular rubber or plastics, whether or not covered:				
9404.10.00	00	Mattress supports . . . . .	No.	Free		45%
		Mattresses:				
9404.21.00	00	Of cellular rubber or plastics, whether or not covered . . . . .	No.	3%	Free (A,AU,BH,CA, CL,E,IL,J,JO, MA,MX, P,SG)	40%
		Of other materials:				
9404.29		Of cotton . . . . .	No.	3%	Free (A+,AU,BH, CA,CL,D,E,IL,J, JO,MA,MX, P,SG)	40%
9404.29.10	00					
9404.29.90		Other . . . . .		6%	Free (A,AU,BH,CA, CL,E,IL,J,JO, MA,MX, P,SG)	40%
	10	Uncovered innerspring units . . . . .	No.			
	90	Other . . . . .	No.			
9404.30		Sleeping bags:				
9404.30.40	00	Containing 20 percent or more by weight of feathers and/or down . . . . .	No.	4.7%	Free (A,AU,BH,CA, CL,E,IL,J,JO, MA,MX, P,SG)	60%
9404.30.80	00	Other . . . . .	No.	9%	Free (A,AU,BH,CA, CL,E,IL,J, JO,MA,MX, P,SG)	78.5%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9404 (con.)		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 (con.):				
9404.90		Other:				
9404.90.10	00	Pillows, cushions and similar furnishings: Of cotton (369) . . . . .	No. . . . . <u>kg</u>	5.3%	Free (BH,CA,CL,IL,JO,MX,SG) 3.5% (MA) 3.7% (P) 4.7% (AU)	40%
9404.90.20	00	Other . . . . .	X . . . . .	6%	Free (A,BH,CA,CL,E,IL,J,JO,MX,SG) 3.9% (MA) 4.2% (P) 5.5% (AU)	40%
9404.90.80		Other: Of cotton, not containing any embroidery, lace, braid, edging, trimming, piping exceeding 6.35 mm or applique work . . . . .		4.4%	Free (BH,CA,CL,E*,IL,JO,MX,SG) 2.9% (MA) 3% (P) 3.9% (AU)	25%
	20	Quilts, eiderdowns, comforters and similar articles (362) . . . . .	No. kg			
	40	Other (369) . . . . .	No. <u>kg</u>			
9404.90.85		Other: Quilts, eiderdowns, comforters and similar articles . . . . .		12.8%	Free (BH,CA,CL,E*,IL,J*,JO,MX,P,SG) 5.5% (AU) 8.6% (MA)	90%
	05	With outer shell of cotton (362) . . . . .	No. kg			
	22	With outer shell of man-made fibers (666) . . . . .	No. <u>kg</u>			
		With outer shell of other textile materials:				
	23	Containing 85 percent or more by weight of silk or silk waste . . . . .	No. kg			
	36	Other (899) . . . . .	No. <u>kg</u>			



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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9404 (con.)		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 (con.):				
9404.90 (con.)		Other (con.):				
		Other (con.):				
9404.90.95		Other .....		7.3%	Free (BH,CA,CL, E*,IL,JO,MX, P,SG) 5.3% (MA) 5.5% (AU)	90%
	05	With outer shell of cotton (369) .....	No. kg			
	22	With outer shell of man-made fibers (666) .....	No. kg			
		With outer shell of other textile materials:				
	23	Containing 85 percent or more by weight of silk or silk waste .....	No. kg			
	36	Other (899) .....	No. kg			
	70	Other .....	No. kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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 base metal:				
9405.10.40		Of brass .....	No.	3.9%	Free (A,AU,BH,C,CA,CL,E,IL,J,JO,MA,MX,P,SG)	45%
	10	Household .....	No.			
	20	Other .....	No.			
9405.10.60		Other .....	No.	7.6%	Free (A,AU,BH,C,CA,CL,E,IL,J,JO,MA,MX,P,SG)	45%
	10	Household .....	No.			
	20	Other .....	No.			
9405.10.80		Other .....	No.	3.9%	Free (A,AU,BH,C,CA,CL,E,IL,J,JO,MA,MX,P,SG)	35%
	10	Household .....	No.			
	20	Other .....	No.			
9405.20		Electric table, desk, bedside or floor-standing lamps:				
		Of base metal:				
9405.20.40		Of brass .....	No.	3.7%	Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG)	40%
	10	Household .....	No.			
	20	Other .....	No.			
9405.20.60		Other .....	No.	6%	Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG)	45%
	10	Household .....	No.			
	20	Other .....	No.			
9405.20.80		Other .....	No.	3.9%	Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG)	35%
	10	Household .....	No.			
	20	Other .....	No.			
9405.30.00		Lighting sets of a kind used for Christmas trees .....	No.	8%	Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG)	50%
	10	Miniature series wired sets .....	No.			
	40	Other .....	No.			
9405.40		Other electric lamps and lighting fittings:				
		Of base metal:				
9405.40.40	00	Of brass .....	No.	4.7%	Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG)	45%
9405.40.60	00	Other .....	No.	6%	Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG)	45%
9405.40.80	00	Other .....	No.	3.9%	Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG)	35%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9405 (con.)		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 (con.):				
9405.50		Non-electrical lamps and lighting fittings:				
9405.50.20	00	Incandescent lamps designed to be operated by propane or other gas, or by compressed air and kerosene or gasoline . . . . .	No. . . . .	2.9%	Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG)	45%
		Other:				
9405.50.30	00	Of brass . . . . .	No. . . . .	5.7%	Free (A*,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG)	45%
9405.50.40	00	Other . . . . .	No. . . . .	6%	Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG)	45%
9405.60		Illuminated signs, illuminated nameplates and the like:				
		Of base metal:				
9405.60.20	00	Of brass . . . . .	No. . . . .	5.7%	Free (A,AU,BH,C,CA,CL,E,IL,J,JO,MA,MX,P,SG)	45%
9405.60.40	00	Other . . . . .	No. . . . .	6% <sup>1/</sup>	Free (A,AU,BH,C,CA,CL,E,IL,J,JO,MA,MX,P,SG)	45%
9405.60.60	00	Other . . . . .	No. . . . .	5.3%	Free (A,AU,BH,C,CA,CL,E,IL,J,JO,MA,MX,P,SG)	80%

<sup>1/</sup> See subheading 9902.22.85

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9405 (con.)		Lamps and lighting fittings including searchlights and spot-lights 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 (con.):				
9405.91		Parts:				
		Of glass:				
		Globes and shades:				
9405.91.10	00	Of lead crystal . . . . .	X . . . . .	12%	Free (A,AU,BH,CA, E,CL,IL,J,JO, MA,MX,P) 4.5% (SG)	70%
9405.91.30	00	Other . . . . .	X . . . . .	12%	Free (A,AU,BH,CA, CL,E,IL,J, JO,MA,MX,P) 4.5% (SG)	70%
9405.91.40	00	Chimneys . . . . .	doz. . . . .	7.5%	Free (A,AU,BH,CA, CL,E,IL,J,JO, MA,MX,P, SG)	60%
9405.91.60		Other . . . . .		4.5%	Free (A,AU,BH,CA, CL,E,IL,J,JO, MA,MX, P,SG)	60%
	40	Prisms and other glass articles of a kind used in chandeliers and wall brackets, and articles thereof . . . . .	X			
	80	Other . . . . .	X			
9405.92.00	00	Of plastics . . . . .	X . . . . .	3.7%	Free (A,AU,BH,C, CA,CL,E,IL,J,JO, MA,MX, P,SG)	80%
9405.99		Other:				
9405.99.20	00	Of brass . . . . .	X . . . . .	3.9%	Free (A,AU,BH,C, CA,CL,E,IL,J,JO, MA,MX, P,SG)	45%
9405.99.40	00	Other . . . . .	X . . . . .	6%	Free (A,AU,BH,C, CA,CL,E,IL,J,JO, MA,MX, P,SG)	45%
9406.00		Prefabricated buildings:				
9406.00.40	00	Of wood . . . . .	No. kg . . . . .	2.6%	Free (A,AU,BH,CA, CL,E,IL,J,JO, MA,MX, P,SG)	33 1/3%
9406.00.80		Other . . . . .		2.9%	Free (A,AU,BH,CA, CL,E,IL,J,JO, MA,MX, P,SG)	45%
		Of metal:				
		Greenhouses:				
	10	Commercial . . . . .	No. m <sup>2</sup> . . . . .			
	20	Other . . . . .	No. m <sup>2</sup> . . . . .			
	30	Other . . . . .	No. m <sup>2</sup> . . . . .			
		Other:				
	50	Animal sheds of plastic . . . . .	No. kg . . . . .			
	90	Other . . . . .	No. kg . . . . .			