

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

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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.

Statistical Note

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

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 6	Leather upholstered.....	No.....	4%	Free (A,E,IL,J)	45%
					0.8% (CA)	
9401.10.80	00 7	Other.....	No.....	4%	Free (A,C,E,IL,J)	45%
					0.8% (CA)	
9401.20.00		Seats of a kind used for motor vehicles.....		3.1%	Free (A*,B,E,IL,J)	25%
					0.6% (CA)	
	10 0	Child safety seats.....	No.			
	90 3	Other.....	No.			
9401.30		Swivel seats with variable height adjustment:				
9401.30.40	00 2	With wooden frame.....	No.....	5.3%	Free (A*,E,IL,J)	40%
					1% (CA)	
9401.30.80		Other.....		4%	Free (A,E,IL,J)	45%
					0.8% (CA) <u>1/</u>	
	10 1	Household.....	No.			
	30 7	Other.....	No.			
9401.40.00	00 8	Seats other than garden seats or camping equipment, convertible into beds.....	No.....	3.2%	Free (A*,E,IL,J)	40%
					0.6% (CA)	
9401.50.00		Seats of cane, osier, bamboo or similar materials.....		7.5% <u>2/</u> <u>3/</u>	Free (A,E,IL,J)	60%
					1.5% (CA)	
	40 7	Of rattan.....	No.			
	80 8	Other.....	No.			
9401.61		Other seats, with wooden frames:				
		Upholstered:				
		Chairs:				
9401.61.20		Of teak.....		3.4%	Free (A,E,IL,J)	40%
					0.6% (CA)	
	10 6	Household.....	No.			
	30 2	Other.....	No.			
9401.61.40		Other.....		5.3%	Free (A*,E,IL,J)	40%
					1% (CA)	
	10 2	Household.....	No.			
	30 8	Other.....	No.			
9401.61.60		Other.....		2.5%	Free (A*,E,IL,J)	
					0.5% (CA)	
	10 7	Household.....	No.			
	30 3	Other.....	No.			
9401.69		Other:				
9401.69.20		Bent-wood seats.....		6.6%	Free (A,E,IL,J)	42.5%
					1.3% (CA)	
	10 8	Household.....	No.			
	30 4	Other.....	No.			
		Other:				
		Chairs:				
9401.69.40		Of teak.....		3.4%	Free (A,E,IL,J)	40%
					0.6% (CA)	
	10 4	Household.....	No.			
	30 0	Other.....	No.			
9401.69.60		Other.....		5.3%	Free (A*,E,IL,J)	40%
					1% (CA)	
	10 9	Household.....	No.			
	30 5	Other.....	No.			
9401.69.80		Other.....		2.5%	Free (A*,E,IL,J)	40%
					0.5% (CA)	
	10 5	Household.....	No.			
	30 1	Other.....	No.			

1/ Swivel seats suitable for use solely or principally in locomotive cabs, originating in Canada, are free of duty. See subheading 9905.94.02.  
2/ Duty temporarily reduced. See subheading 9903.10.42.  
3/ Duty temporarily suspended. See subheading 9902.94.01.

9401 (con.)	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof (con.):				
	Other seats, with metal frames:				
9401.71.00	Upholstered.....	4%	Free (A,E,IL,J) 0.8% (CA)	45%	
10 8	Household.....	No.			
30 4	Other.....	No.			
9401.79.00	Other.....	4%	Free (A,E,IL,J) 0.8% (CA)	45%	
	Outdoor:				
	With textile covered cushions or textile seating or backing material:				
05 7	Household.....	No.			
15 5	Other.....	No.			
	Other:				
25 3	Household.....	No.			
35 1	Other.....	No.			
	Other:				
45 9	Household.....	No.			
50 1	Other.....	No.			
9401.80	Other seats:				
	Of rubber or plastics:				
9401.80.20	Of reinforced or laminated plastics.....	6%	Free (A,E,IL,J) 1.2% (CA) <u>1/</u>	65%	
10 3	Household.....	No.			
30 9	Other.....	No.			
9401.80.40	Other.....	2.4%	Free (A,E,IL,J) 0.4% (CA) <u>1/</u>	25%	
	Outdoor:				
	With textile covered cushions or textile seating or backing material:				
05 6	Household.....	No.			
15 4	Other.....	No.			
	Other:				
25 2	Household.....	No.			
35 0	Other.....	No.			
45 8	Other.....	No.			
9401.80.60	Other.....	4%	Free (A,E,IL,J) 0.8% (CA)	45%	
10 4	Household.....	No.			
30 0	Other.....	No.			

1/ Folding seats, of plastics, suitable for use principally in boats, originating in Canada, are free of duty. See subheading 9905.94.02.

9401 (con.)	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof (con.):				
9401.90	Parts:				
9401.90.10 00 5	Of seats of a kind used for motor vehicles.....	X.....	3.1%	Free (A,B,E,IL,J) 0.6% (CA)	25%
9401.90.15 00 0	Of bent-wood seats.....	X.....	6.6%	Free (A,E,IL,J) 1.3% (CA) <u>1/</u>	42.5%
9401.90.25	Other:				
	Of cane, osier, bamboo or similar materials.....		7.5% <u>2/</u>	Free (A,E,IL,J) 1.5% (CA) <u>1/</u>	60%
40 0	Of rattan.....	X			
80 1	Other.....	X			
9401.90.35 00 6	Of rubber or plastics.....	X.....	2.4%	Free (A,E,IL,J) 0.4% (CA) <u>1/</u>	25%
9401.90.40 00 9	Of wood.....	X.....	5.3%	Free (A*,E,IL,J) 1% (CA) <u>1/</u>	40%
9401.90.50 00 6	Other.....	X.....	4%	Free (A,E,IL,J) 0.8% (CA) <u>1/</u>	45%
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 3	Dentists', barbers' or similar chairs and parts thereof.....	X.....	3.9%	Free (A,CA,E,IL,J)	35%
9402.90.00	Other.....		5.3%	Free (A,E,IL,J) 1% (CA) <u>3/</u>	40%
10 4	Hospital beds.....	X			
20 2	Other.....	X			
9403	Other furniture and parts thereof:				
9403.10.00	Metal furniture of a kind used in offices.....		4%	Free (A,E,IL,J) 0.8% (CA)	45%
20 8	Filing cabinets.....	X			
40 4	Other.....	X			
9403.20.00	Other metal furniture.....		4%	Free (A,B,C,E,IL,J) 0.8% (CA)	45%
10 8	Household.....	X			
20 6	Other: Counters, lockers, racks, display cases, shelves, partitions and similar fixtures.....		X		
30 4	Other.....	X			
9403.30	Wooden furniture of a kind used in offices:				
9403.30.40 00 0	Bent-wood furniture.....	X.....	6.6%	Free (A,E,IL,J) 1.3% (CA)	42.5%
9403.30.80 00 1	Other.....	X.....	2.5%	Free (A*,E,IL,J) 0.5% (CA)	40%

1/ Parts of swivel seats suitable for use solely or principally in boats, originating in the territory of Canada, are free of duty. See subheading 9905.94.06.  
2/ Duty temporarily suspended. See subheading 9902.94.01.  
3/ Operating tables and oscillating beds, and parts thereof, originating in the territory of Canada, are free of duty. See subheading 9905.94.08.

9403 (con.)	Other furniture and parts thereof (con.):				
9403.40	Wooden furniture of a kind used in the kitchen:				
9403.40.40	00 8	Bent-wood furniture.....	X.....	6.6%	Free (A,E,IL,J) 1.3% (CA) 42.5%
		Other:			
9403.40.60	00 3	Designed for motor vehicle use.....	X.....	3.1%	Free (A,B,E,IL,J) 0.6% (CA) 25%
9403.40.90		Other.....		2.5%	Free (A*,E,IL,J) 0.5% (CA) 40%
	40 9	Dining tables.....	No.		
	60 4	Cabinets designed for permanent installation.....	X		
	80 0	Other.....	X		
9403.50	Wooden furniture of a kind used in the bedroom:				
9403.50.40	00 5	Bent-wood furniture.....	X.....	6.6%	Free (A,E,IL,J) 1.3% (CA) 42.5%
		Other:			
9403.50.60	00 0	Designed for motor vehicle use.....	X.....	3.1%	Free (A,B,E,IL,J) 0.6% (CA) 25%
9403.50.90		Other.....		2.5%	Free (A*,E,IL,J) 0.5% (CA) 40%
	40 6	Beds.....	No.		
	80 7	Other.....	X		
9403.60	Other wooden furniture:				
9403.60.40	00 3	Bent-wood furniture.....	X.....	6.6%	Free (A,E,IL,J) 1.3% (CA) 42.5%
9403.60.80		Other.....		2.5%	Free (A*,B,E,IL,J) 0.5% (CA) 40%
	40 6	Dining tables.....	No.		
	80 7	Other.....	X		
9403.70	Furniture of plastics:				
9403.70.40		Of reinforced or laminated plastics.....		6%	Free (A,B,C,E,IL,J) 1.2% (CA) 65%
	10 9	Household.....	X		
	20 7	Office.....	X		
	30 5	Other.....	X		
9403.70.80		Other.....		2.4%	Free (A,B,C,E,IL,J) 0.4% (CA) 25%
	10 0	Household.....	X		
	20 8	Office.....	X		
	30 6	Other.....	X		
9403.80	Furniture of other materials, including cane, osier, bamboo or similar materials:				
9403.80.30		Of cane, osier, bamboo or similar materials.....		7.5% <u>1/</u>	Free (A,E,IL,J) 1.5% (CA) 60%
		Of rattan:			
	10 9	Household.....	X		
	20 7	Other.....	X		
		Other:			
	30 5	Household.....	X		
	90 2	Other.....	X		
9403.80.60		Other.....		4%	Free (A,B,E,IL,J) 0.8% (CA) 45%
	40 6	Household.....	X		
	80 7	Other.....	X		

1/ Duty temporarily suspended. See subheading 9902.94.01.

9403 (con.)	Other furniture and parts thereof (con.):				
9403.90	Parts:				
9403.90.10		Of furniture of a kind used for motor vehicles.....		3.1%	Free (A,B,E,IL,J) 0.6% (CA) 25%
	40 5	Of metal.....	X		
	80 6	Other.....	X		
		Other:			
9403.90.25		Of cane, osier, bamboo or similar			

		materials.....		7.5% <u>1/</u>		Free (A,E,IL,J) 1.5% (CA)	60%
40 8		Of rattan.....	X				
80 9		Other.....	X				
		Of rubber or plastics:					
9403.90.40	00 7	Of reinforced or laminated plastics.....	X.....	6%		Free (A,E,IL,J) 1.2% (CA)	65%
9403.90.50	00 4	Other.....	X.....	2.4%		Free (A,E,IL,J) 0.4% (CA)	25%
9403.90.60	00 2	Of textile material, except cotton...	X.....	7%		Free (A*,E,IL,J) 1.4% (CA)	80%
9403.90.70	00 0	Of wood.....	X.....	5.3%		Free (A,E,IL,J) 1% (CA)	40%
9403.90.80		Other.....		4%		Free (A,E,IL,J) 0.8% (CA)	45%
40 0		Of metal.....	X				
80 1		Other.....	X				
9404		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eider- downs, 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 1	Mattress supports.....	No.....	4%		Free (A,E,IL,J) 2.4% (CA)	45%
		Mattresses:					
9404.21.00	00 8	Of cellular rubber or plastics, whether or not covered.....	No.....	6%		Free (A,E,J) 0.6% (IL) 3.6% (CA)	40%
9404.29		Of other materials:					
9404.29.10	00 8	Of cotton.....	No.....	6%		Free (E,IL,J) 3.6% (CA)	40%
9404.29.90	00 1	Other.....	No.....	6%		Free (A,E,J) 0.6% (IL) 3.6% (CA)	40%
9404.30		Sleeping bags:					
9404.30.40	00 9	Containing 20 percent or more by weight of feathers and/or down.....	No.....	4.7%		Free (A,E,IL,J) 2.8% (CA)	60%
9404.30.80	00 0	Other.....	No.....	9%		Free (A,E,IL,J) 5.4% (CA)	78.5%
9404.90		Other:					
		Pillows, cushions and similar furnishings:					
9404.90.10	00 2	Of cotton.....(369)	No..... <u>kg</u>	v 6%		0.6% (IL) 3.6% (CA)	40%
9404.90.20	00 0	Other.....	X.....	6%		Free (A,E,J) 0.6% (IL) 3.6% (CA)	40%

1/ Duty temporarily suspended. See subheading 9902.94.01.

9404 (con.)		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eider- downs, 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:					
9404.90.80		Of cotton, not containing any embroidery, lace, braid, edging, trimming, piping exceeding 6.35 mm or applique work.....		5%		Free (E*,J*) 0.5% (IL) 3% (CA)	25%
10 5		Quilts, eiderdowns, comforters and similar articles.....(362)	No. <u>kg</u>	v			
40 9		Other.....(369)	No. <u>kg</u>	v			

9404.90.90	Other.....	14.5%	Free (E*, IL, J*) 8.7% (CA)	90%
	Quilts, eiderdowns, comforters and similar articles:			
10 3	Of cotton.....(362)	No. v		
		kg		
20 1	Of man-made fibers...(666)	No. v		
		kg		
	Of other textile materials:			
25 6	Containing 85 per- cent or more by weight of silk or silk waste.....	No. v		
		kg		
35 4	Other.....(899)	No. v		
		kg		
	Other:			
50 4	Of cotton.....(369)	No. v		
		kg		
55 9	Of man-made fibers...(666)	No. v		
		kg		
60 2	Other.....(899)	No. v		
		kg		
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illumi- nated nameplates and the like, having a perman- ently 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.....	5.7%	Free (A, C, E, IL, J) 2.8% (CA)	45%
10 0	Household.....	No.		
20 8	Other.....	No.		
9405.10.60	Other.....	7.6%	Free (A, C, E, IL, J) 4.5% (CA)	45%
10 5	Household.....	No.		
20 3	Other.....	No.		
9405.10.80	Other.....	3.9%	Free (A, C, E, IL, J) 2.3% (CA)	35%
10 1	Household.....	No.		
20 9	Other.....	No.		
9405 (con.)	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illumi- nated nameplates and the like, having a perman- ently fixed light source, and parts thereof not elsewhere specified or included (con.):			
9405.20	Electric table, desk, bedside or floor- standing lamps:			
	Of base metal:			
9405.20.40	Of brass.....	3.7%	Free (A, E, IL, J) 2.2% (CA)	40%
10 8	Household.....	No.		
20 6	Other.....	No.		
9405.20.60	Other.....	7.6%	Free (A, E, IL, J) 4.5% (CA)	45%
10 3	Household.....	No.		
20 1	Other.....	No.		
9405.20.80	Other.....	3.9%	Free (A, E, IL, J) 2.3% (CA)	35%
10 9	Household.....	No.		
20 7	Other.....	No.		
9405.30.00	Lighting sets of a kind used for Christmas trees.....	8%	Free (A*, E, IL, J) 4.8% (CA)	50%
10 4	Miniature series wired sets.....	No.		
40 8	Other.....	No.		
9405.40	Other electric lamps and lighting fittings:			
	Of base metal:			
9405.40.40 00 6	Of brass.....	No..... 5.7%	Free (A, E, IL, J) 2.8% (CA) 1/	45%
9405.40.60 00 1	Other.....	No..... 7.6%	Free (A, E, IL, J) 4.5% (CA) 1/	45%
9405.40.80 00 7	Other.....	No..... 3.9%	Free (A, E, IL, J)	35%



					2.3%	(CA)	<u>1/</u>	
9405.50		Non-electrical lamps and lighting fittings:						
9405.50.20	00 7	Incandescent lamps designed to be operated by propane or other gas, or by compressed air and kerosene or gasoline.....	No.....	3.7%	Free	(A, E, IL, J)	45%	
					2.2%	(CA)		
		Other:						
9405.50.30	00 5	Of brass.....	No.....	5.7%	Free	(A, E, IL, J)	45%	
					2.8%	(CA)		
9405.50.40	00 3	Other.....	No.....	7.6%	Free	(A, E, IL, J)	45%	
					4.5%	(CA)		
9405.60		Illuminated signs, illuminated nameplates and the like:						
		Of base metal:						
9405.60.20	00 5	Of brass.....	No.....	5.7%	Free	(A, C, E, IL, J)	45%	
					2.8%	(CA)		
9405.60.40	00 1	Other.....	No.....	7.6%	Free	(A, C, E, IL, J)	45%	
					4.5%	(CA)		
9405.60.60	00 6	Other.....	No.....	5.3%	Free	(A, C, E, IL, J)	80%	
					3.1%	(CA)		

1/ Certain dental lamps and parts thereof originating in the territory of Canada are free of duty. See subheading 9905.94.10.  
2/ Lamp bases, of glass, originating in the territory of Canada, are free of duty. See subheading 9905.94.15.

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.):					
	Parts:					
9405.91	Of glass:					
	Globes and shades:					
9405.91.10	00 0	Of lead crystal.....	X.....	14%	Free (A,E,IL,J) 8.4% (CA)	70%
9405.91.30	00 6	Other.....	X.....	14%	Free (A*,E,IL,J) 8.4% (CA)	70%
9405.91.40	00 4	Chimneys.....	doz.....	15%	Free (A,E,IL,J) 9% (CA)	60%
9405.91.60		Other.....		6.5%	Free (A,E,IL,J) 3.9% (CA) <u>1/</u> <u>2/</u>	60%
	40 1	Prisms and other glass articles of a kind used in chandeliers and wall brackets, and articles thereof.....	X			
	80 2	Other.....	X			
9405.92.00	00 1	Of plastics.....	X.....	5.3%	Free (A,C,E,IL, J) 3.1% (CA) <u>1/</u>	80%
9405.99		Other:				
9405.99.20	00 0	Of brass.....	X.....	5.7%	Free (A,C,E,IL, J) 2.8% (CA) <u>1/</u>	45%
9405.99.40	00 6	Other.....	X.....	7.6%	Free (A,C,E,IL, J) 4.5% (CA) <u>1/</u>	45%
9406.00		Prefabricated buildings:				
9406.00.40	00 3	Of wood.....	No..... kg	5.1%	Free (A,E,IL,J) 3% (CA)	33 1/3%
9406.00.80		Other.....		5.7%	Free (A,E,IL,J) 3.4% (CA)	45%
		Of metal:				
		Greenhouses:				
	10 2	Commercial.....	No. m <sup>2</sup>	v		
	20 0	Other.....	No. m <sup>2</sup>	v		
	30 8	Other.....	No. m <sup>2</sup>	v		
		Other:				
	50 3	Animal sheds of plastic.....	No. kg	v		
	90 5	Other.....	No. kg	v		

1/ Certain dental lamps and parts thereof originating in the territory of Canada are free of duty. See subheading 9905.94.10.

2/ Lamp bases, of glass, originating in the territory of Canada, are free of duty. See subheading 9905.94.15.

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