

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, MINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS****ANNO
TION****NOTES**

1. This Chapter does not cover the following:

- (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 No. 70.09;
- (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), and safes of heading No. 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52); **A/S.0001**
- (f) Lamps and lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of heading No. 85.19 or 85.21 (heading No. 85.22) or of headings Nos. 85.25 to 85.28 (heading No. 85.29); **A/S. 0038**
- (h) Articles of heading No. 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading No. 90.18 and dentists' spittoons (heading No. 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture and toy lamps and lighting fittings (heading No. 95.03), billiard tables and other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (excluding electric garlands) such as Chinese lanterns (heading No. 95.05). **A/S.0001**

2. The articles (excluding parts) referred to in headings Nos. 94.01 to 94.03 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 (including single shelves presented with supports for fixing them to the wall) and unit furniture; **A/S. 0038**
- (b) Seats and beds.

3.

(a) In headings Nos. 94.01 to 94.03 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 No. 94.04, presented separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading No. 94.06, 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 NOTE:

1. For the purposes of subheading 9404.90.10, the expression "blankets" means articles of bedding consisting of pile fabric on one or both sides internally fitted with any material. **A/S.0025**

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
94.01			Seats (excluding those of heading no. 94.02), whether or not convertible into beds, and parts thereof :						
	9401.10	3	- Seats of a kind used for aircraft	u	free	free	free	free	A/S.0001
	9401.20	4	- Seats of a kind used for motor vehicles	u	20%	15%	free	20%	A/S.0001
	9401.30	9	- Swivel seats with variable height adjustment	u	20%	free	free	20%	A/S. 0038
	9401.40	3	- Seats (excluding garden seats or camping equipment), convertible into beds	u	20%	free	free	20%	A/S. 0038
	9401.50	8	Deleted with effect from 04.06.2007						A/S.0001
	9401.5		- Seats of cane, osier, bamboo or similar materials:						
	.51	4	-- Of bamboo or rattan	u	20%	free	free	20%	A/S. 0038
	.59	5	-- Other	u	20%	free	free	20%	A/S. 0038
	9401.6		- Other seats, with wooden frames :						
	.61	9	-- Upholstered	u	20%	free	free	6%	A/S. 0038
	.69	7	-- Other	u	20%	free	free	20%	A/S. 0038
	9401.7		- Other seats, with metal frames :						
	.71	3	-- Upholstered	u	20%	free	free	20%	A/S. 0038
	.79	4	-- Other	u	20%	free	free	20%	A/S. 0038
	9401.80	1	- Other seats	u	20%	free	free	20%	A/S. 0038
	9401.90		- Parts:						
	.10	3	-- Identifiable for use with aircraft seats of subheading No. 9401.10	u	free	free	free	free	A/S.0001
	.90	1	-- Other	u	20%	free	free	20%	A/S. 0038
94.02			Medical, surgical, dental or veterinary furniture (for example, perating 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	3	- Dentists', barbers' or similar chairs and parts thereof	kg	free	free	free	free	A/S.0001
	9402.90	8	- Other	kg	free	free	free	free	A/S.0001
94.03			Other furniture and parts thereof :						
	9403.10	7	- Metal furniture of a kind used in offices	kg	20%	free	free	7,6%	A/S. 0038
	9403.20	1	- Other metal furniture	kg	20%	free	free	7,6%	A/S. 0038
	9403.30	6	- Wooden furniture of a kind used in offices	u	20%	free	free	7,6%	A/S. 0038
	9403.40	0	- Wooden furniture of a kind used in the kitchen	u	20%	free	free	7,6%	A/S.0038
	9403.50	5	- Wooden furniture of a kind used in the bedroom	u	20%	free	free	7,6%	A/S.0038

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
94.03	9403.60	9	- Other wooden furniture	u	20%	free	free	7,6%	A/S. 0038
	9403.70	4	- Furniture of plastics	u	20%	free	free	7,6%	A/S. 0038
	9403.8		- furniture of other materials, including cane, osier, bamboo or similar materials :						
	9403.81	5	-- Of bamboo or rattan	kg	20%	free	free	7,6%	A/S. 0038
	9403.89	6	-- Other	kg	20%	free	free	7,6%	A/S. 0038
	9403.90	3	- Parts	kg	20%	free	free	7,6%	A/S. 0038
94.04			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	0	- Mattress supports	kg	20%	free	free	7,6%	A/S. 0038
	9404.2		- Mattresses:						
	.21	1	-- Of cellular rubber or plastics, whether or not covered	u	20%	free	free	7,6%	A/S. 0038
	.29	2	-- Of other materials	u	20%	free	free	7,6%	A/S. 0038
	9404.30	0	- Sleeping bags	u	20%	free	free	20%	A/S. 0038
	9404.90	7	- Other :						A/S.0025
	.10	4	-- Blankets as defined in Additional Note 1 to Chapter 94	kg	20%	free	free	7,6%	A/S. 0038
.90	2	-- Other	kg	20%	free	free	7,6%	A/S. 0038	
94.05			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 those of a kind used for lighting public open spaces or thoroughfares) :						
	.37	3	-- Shadowless, commonly used in operating theatres or by dental surgeons	kg	free	free	free	free	A/S.0001
	.90	8	-- Other	kg	20%	free	free	7,6%	A/S. 0038
	9405.20	9	- Electric table, desk, bedside or floor-standing lamps	kg	20%	free	free	7,6%	A/S. 0038
9405.30	3	- Lighting sets of a kind used for christmas trees	kg	free	free	free	free	A/S.0001	

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
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