

CHAPTER 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

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- 9401 Seats (other than those of 9402), whether or not convertible into beds, and parts thereof
- 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
- 9403 Other furniture and parts thereof
- 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
- 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
- 9406 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 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 8303.00.00;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of 8418; furniture specially designed for sewing machines (8452);
- (f) Lamps or lighting fittings of Chapter 85;
- ★ (g) Furniture specially designed as parts of apparatus of 8518 (8518), of 8519 or 8521 (8522) or of 8525 to 8528 (8529);
- (h) Articles of 8714;
- (ij) Dentists' chairs incorporating dental appliances of 9018 or dentists' spittoons (9018);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or

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

2.- The articles (other than parts) referred to in 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 (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) Seats and beds.
- 3.- (A) In 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 9404, presented separately, are not to be classified in 9401, 9402 or 9403 as parts of goods.
- 4.- For the purposes of 9406.00.00, "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.