

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
9401.10.00	Seats of a kind used for aircraft	25%	kg and No
9401.20.00	Seats of a kind used for motor vehicles:		
9401.20.10	Seats of a kind used for motor vehicles as a child restraint	25%	kg and No
9401.20.90	Other seats of a kind used for motor vehicles	25%	kg and No
9401.30.00	Swivel seats with variable height adjustment	25%	kg and No
9401.40.00	Seats other than garden seats or camping equipment, convertible into beds	25%	kg and No
	Seats of cane, osier, bamboo or similar materials:		
9401.51.00	Of bamboo or rattan	25%	kg and No
9401.59.00	Other	25%	kg and No
	Other seats, with wooden frames:		
9401.61.00	Upholstered	25%	kg and No
9401.69.00	Other	25%	kg and No
	Other seats, with metal frames:		
9401.71.00	Upholstered	25%	kg and No
9401.79.00	Other	25%	kg and No
9401.80.00	Other seats	25%	kg and No
9401.90.00	Parts	25%	kg and No
94.02	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	Dentists', barbers' or similar chairs and parts thereof	10%	kg
9402.90.00	Other	10%	kg
94.03	Other furniture and parts thereof.		
9403.10.00	Metal furniture of a kind used in offices	10%	kg
9403.20.00	Other metal furniture:		
9403.20.10	Of a kind used in schools, churches and laboratories	20%	kg
9403.20.90	Other	25%	kg
9403.30.00	Wooden furniture of a kind used in offices	10%	kg
9403.40.00	Wooden furniture of a kind used in the kitchen	25%	kg
9403.50.00	Wooden furniture of a kind used in the bedroom	25%	kg

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9403.60.00	Other wooden furniture:		
9403.60.10	Of a kind used in schools, churches and laboratories	20%	kg
9403.60.90	Other	25%	kg
9403.70.00	Furniture of plastics:		
9403.70.10	Of a kind used in offices	10%	kg
9403.70.20	Of a kind used in schools, churches and laboratories	20%	kg
9403.70.90	Other	25%	kg
	Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.81.00	Of bamboo or rattan:		
9403.81.10	Of a kind used in offices	10%	kg
9403.81.20	Of a kind used in schools, churches and laboratories	20%	kg
9403.81.90	Other	25%	kg
9403.89.00	Other:		
9403.89.10	Of a kind used in offices	10%	kg
9403.89.20	Of a kind used in schools, churches and laboratories	20%	kg
9403.89.90	Other	25%	kg
9403.90.00	Parts	25%	kg
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.		
9404.10.00	Mattress supports	25%	kg and No
	Mattresses:		
9404.21.00	Of cellular rubber or plastics, whether or not covered	25%	kg and No
9404.29.00	Of other materials	25%	kg and No
9404.30.00	Sleeping bags	25%	kg and No
9404.90.00	Other	25%	kg and No
94.05	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.		
9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	25%	kg

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9405.20.00	Electric table, desk, bedside or floor-standing lamps	25%	kg and No
9405.30.00	Lighting sets of a kind used for Christmas trees	25%	kg and No
9405.40.00	Other electric lamps and lighting fittings	25%	kg
9405.50.00	Non-electrical lamps and lighting fittings	25%	kg
9405.60.00	Illuminated signs, illuminated name-plates and the like	25%	kg and No
	Parts:		
9405.91.00	Of glass	25%	kg
9405.92.00	Of plastics	25%	kg
9405.99.00	Other	25%	kg
94.06	Prefabricated buildings.		
9406.00.10	Of wood	10%	kg
9406.00.20	Of aluminium	5%	kg
9406.00.30	Of steel	5%	kg
9406.00.90	Other	5%	kg