

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

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 light sources and parts thereof of Chapter 85;
 - g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of heading 8519 or 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
 - h) articles of heading 8714;
 - i) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
 - k) articles of Chapter 91 (for example, clocks and clock cases);
 - l) toy furniture, toy luminaires or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 9505); or
 - m) monopods, bipods, tripods and similar articles (heading 9620).
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 abovementioned 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 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, presented 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, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include «modular building units» of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.