

94.03 - Other furniture and parts thereof.

- 9403.10 - Metal furniture of a kind used in offices
- 9403.20 - Other metal furniture
- 9403.30 - Wooden furniture of a kind used in offices
- 9403.40 - Wooden furniture of a kind used in the kitchen
- 9403.50 - Wooden furniture of a kind used in the bedroom
- 9403.60 - Other wooden furniture
- 9403.70 - Furniture of plastics
 - Furniture of other materials, including cane, osier, bamboo or similar materials :
 - 9403.81 -- Of bamboo or rattan
 - 9403.89 -- Other
 - 9403.90 - Parts

This heading covers furniture and parts thereof, **not covered** by the previous headings. It includes furniture for general use (e.g., cupboards, show-cases, tables, telephone stands, writing-desks, escritoires, book-cases, and other shelved furniture (including single shelves presented with supports for fixing them to the wall), etc.), and also furniture for special uses.

The heading includes furnitures for :

- (1) **Private dwellings, hotels, etc.**, such as : cabinets, linen chests, bread chests, log chests; chests of drawers, tallboys; pedestals, plant stands; dressing-tables; pedestal tables; wardrobes, linen presses; hall stands, umbrella stands; side-boards, dressers, cupboards; food-safes; bedside tables; beds (including wardrobe beds, camp-beds, folding beds, cots, etc.); needlework tables; stools and foot-stools (whether or not rocking) designed to rest the feet, fire screens; draught-screens; pedestal ashtrays; music cabinets, music stands or desks; play-pens; serving trolleys (whether or not fitted with a hot plate).
- (2) **Offices**, such as : clothes lockers, filing cabinets, filing trolleys, card index files, etc.
- (3) **Schools**, such as : school-desks, lecturers' desks, easels (for blackboards, etc.).
- (4) **Churches**, such as : altars, confessional boxes, pulpits, communion benches, lecterns, etc.
- (5) **Shops, stores, workshops, etc.**, such as : counters; dress racks; shelving units; compartment or drawer cupboards; cupboards for tools, etc.; special furniture (with cases or drawers) for printing-works.
- (6) **Laboratories or technical offices**, such as : microscope tables; laboratory benches (whether or not with glass cases, gas nozzles and tap fittings, etc.); fume-cupboards; unequipped drawing tables.

The heading **does not include** :

- (a) Travelling chests, trunks and the like, not having the character of furniture (**heading 42.02**).
- (b) Ladders and steps, trestles, carpenters' benches and the like not having the character of furniture; these are classified according to their constituent material (**headings 44.21, 73.26**, etc.).

- (c) Builders' fittings (e.g., frames, doors and shelves) for cupboards, etc. to be built into walls (**heading 44.18** if of wood).
- (d) Waste-paper baskets (of plastics, **heading 39.26**; of basket or wickerwork, **heading 46.02**; of base metal, **headings 73.26, 74.19**, etc.).
- (e) Hammocks (generally **heading 56.08** or **63.06**).
- (f) Mirrors designed for standing on the ground, such as cheval-glasses, swing-mirrors for shoe-shops, tailors, etc. (**heading 70.09**).
- (g) Armoured or reinforced safes (**heading 83.03**). On the other hand, containers specially designed to resist fire, impact and crushing and whose walls in particular do not offer any serious resistance to attempts at breaking them open by drilling or cutting are classified in this heading.
- (h) Refrigerators, ice cream machines, etc. (i.e., cabinets, etc., having the character of furniture but also equipped either with a refrigerating unit or with an evaporator of a refrigerating unit, or designed to receive such equipment) (**heading 84.18**) (see Note (1) (e) to this Chapter). **However**, ice-boxes, ice-chests and the like, and also insulated cabinets not equipped or designed to contain an active refrigerating element but insulated simply by glass fibre, cork, wool, etc., **remain classified in this heading**.
- (ij) Furniture specially designed for containing or providing a stand for sewing machines, whether or not it has a subsidiary use as furniture when the machine is not in use; protective covers, drawers, extensions and other component parts of such furniture (**heading 84.52**).
- (k) Furniture specially designed as part of apparatus of heading 85.18 (**heading 85.18**), of heading 85.19 or 85.21 (**heading 85.22**) or of headings 85.25 to 85.28 (**heading 85.29**).
- (l) Drawing tables fitted with instruments such as pantographs, (**heading 90.17**).
- (m) Dentists' spittoons (**heading 90.18**).
- (n) Mattress supports (**heading 94.04**).
- (o) Standard lamps and other lamps and lighting fittings (**heading 94.05**).
- (p) Billiard tables, or other furniture specially constructed for games, of **heading 95.04**, and tables for conjuring tricks, of **heading 95.05**.