

94.04

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 - Mattress supports

- Mattresses :

9404.21 - - Of cellular rubber or plastics, whether or not covered

9404.29 - - Of other materials

9404.30 - Sleeping bags

9404.90 - Other

This heading covers :

(A) **Mattress supports**, i.e., the sprung part of a bed, normally consisting of a wooden or metal frame fitted with springs or steel wire mesh (spring or wire supports), or of a wooden frame with internal springs and stuffing covered with fabric (mattress bases).

But the heading **excludes** spiral springs assembled together for chairs or other seats (**heading 94.01**) and woven iron or steel wire mesh, unmounted (**heading 73.14**).

(B) **Articles of bedding and similar furnishing** which are sprung or stuffed or internally fitted with any material (cotton, wool, horsehair, down, synthetic fibres, etc.), or are of cellular rubber or plastics (whether or not covered with woven fabric, plastics, etc.). For example :

(1) Mattresses, including mattresses with a metal frame.

(2) Quilts and bedspreads (including counterpanes, and also quilts for baby-carriages), eiderdowns and duvets (whether of down or any other filling), mattress-protectors (a kind of thin mattress placed between the mattress itself and the mattress support), bolsters, pillows, cushions, pouffes, etc.

(3) Sleeping bags.

These articles remain classified in this heading whether or not they incorporate electric heating elements.

This heading also **excludes** :

(a) Water-mattresses (generally **heading 39.26** or **40.16**).

(b) Pneumatic mattresses or pillows (**heading 39.26, 40.16** or **63.06**) or pneumatic cushions (**heading 39.26, 40.14, 40.16, 63.06** or **63.07**).

(c) Leather covers for pouffes (**heading 42.05**).

(d) Blankets (**heading 63.01**).

(e) Pillow-cases, eiderdown or duvet covers (**heading 63.02**).

(f) Cushion covers (**heading 63.04**).

See the Explanatory Note to heading 94.01 concerning cushions or mattresses having the character of parts of seats.