

## 94.06

### 94.06 - Prefabricated buildings (+).

9406.10 - Of wood

9406.90 - Other

This heading covers prefabricated buildings, also known as "industrialised buildings", of all materials.

These buildings, which can be designed for a variety of uses, such as housing, worksite accommodation, offices, schools, shops, sheds, garages and greenhouses, are generally presented in the form of :

- complete buildings, fully assembled, ready for use;
- complete buildings, unassembled;
- incomplete buildings, whether or not assembled, having the essential character of prefabricated buildings.

In the case of buildings presented unassembled, the necessary elements may be presented partially assembled (for example, walls, trusses) or cut to size (beams, joists, in particular) or, in some cases, in indeterminate or random lengths for cutting on the site (sills, insulation, etc.).

The buildings of this heading may or may not be equipped. However, only built-in equipment normally supplied is to be classified with the buildings. This includes electrical fittings (wiring, sockets, switches, circuit-breakers, bells, etc.), heating and air conditioning equipment (boilers, radiators, air conditioners, etc.), sanitary equipment (baths, showers, water heaters, etc.), kitchen equipment (sinks, hoods, cookers, etc.) and items of furniture which are built in or designed to be built in (cupboards, etc.).

Material for the assembly or finishing of prefabricated buildings (e.g., nails, glues, plaster, mortar, electric wire and cables, tubes and pipes, paints, wallpaper, carpeting) is to be classified with the buildings, **provided** it is presented therewith in appropriate quantities.

Presented separately, parts of buildings and equipment, whether or not identifiable as intended for these buildings, are **excluded** from the heading and are in all cases classified in their own appropriate headings.

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#### Subheading Explanatory Note.

##### Subheading 9406.10

For the purposes of classification in this subheading, the expression "of wood" refers to prefabricated buildings with wooden structure, exterior walls, floor (if floor present), and other characteristic constructive elements consisting predominantly of wood.