

## 94.01

### 94.01 - Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof (+).

- 9401.10 - Seats of a kind used for aircraft
- 9401.20 - Seats of a kind used for motor vehicles
- 9401.30 - Swivel seats with variable height adjustment
- 9401.40 - Seats other than garden seats or camping equipment, convertible into beds
  - Seats of cane, osier, bamboo or similar materials :
- 9401.52 -- Of bamboo
- 9401.53 -- Of rattan
- 9401.59 -- Other
  - Other seats, with wooden frames :
- 9401.61 -- Upholstered
- 9401.69 -- Other
  - Other seats, with metal frames :
- 9401.71 -- Upholstered
- 9401.79 -- Other
- 9401.80 - Other seats
- 9401.90 - Parts

**Subject** to the exclusions mentioned below, this heading covers all seats (including those for vehicles, provided that they comply with the conditions prescribed in Note 2 to this Chapter), for example :

Lounge chairs, arm-chairs, folding chairs, deck chairs, infants' high chairs and children's seats designed to be hung on the back of other seats (including vehicle seats), grandfather chairs, benches, couches (including those with electrical heating), settees, sofas, ottomans and the like, stools (such as piano stools, draughtsmen's stools, typists' stools, and dual purpose stool-steps), seats which incorporate a sound system and are suitable for use with video game consoles and machines, television or satellite receivers, as well as with DVD, music CD, MP3 or video cassette players.

Seats of this heading may incorporate complementary non-seat components, for example, toy components, a vibration function, music or sound players, as well as lighting features.

Armchairs, couches, settees, etc., remain in this heading even if they are convertible into beds.

The heading **does not**, however, **include** :

- (a) Steps (usually **headings 44.21** and **73.26**).
- (b) Seat-sticks (**heading 66.02**).
- (c) Articles of **heading 87.14** (e.g., saddles).
- (d) Adjustable-speed revolving chairs for reflex-testing (**heading 90.19**).
- (e) Chairs and seats of **heading 94.02**.
- (f) Stools and foot-stools (whether or not rocking) designed to rest the feet, baby walkers, and linen and similar chests having a subsidiary use as seats (**heading 94.03**).

## PARTS

The heading also covers identifiable parts of chairs or other seats, such as backs, bottoms and arm-rests (whether or not upholstered with straw or cane, stuffed or sprung), and spiral springs assembled for seat upholstery.

Separately presented cushions and mattresses, sprung, stuffed or internally fitted with any material or of cellular rubber or plastics whether or not covered, are **excluded (heading 94.04)** even if they are clearly specialised as parts of upholstered seats (e.g., settees, couches, sofas). When these articles are combined with other parts of seats, however, they remain classified in this heading. They also remain in this heading when presented with the seats of which they form part.

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### Subheading Explanatory Notes.

#### Subheadings 9401.61 and 9401.71

"Upholstered seats" are those having a soft layer of, for example, wadding, tow, animal hair, cellular plastics or rubber, shaped (whether or not fixed) to the seat and covered with a material such as woven fabric, leather or sheeting of plastics. Also classified as upholstered seats are seats the upholstering materials of which are not covered or have only a white fabric cover which is itself intended to be covered (known as upholstered seats "in muslin"), seats which are presented with detachable seat or back cushions and which could not be used without such cushions, and seats with helical springs (for upholstery). On the other hand, the presence of horizontally-acting tension springs, designed to attach to the frame a steel wire lattice, taut woven fabric, etc., is not sufficient to cause the seats to be classified as upholstered. Similarly, seats covered directly with materials such as woven fabric, leather, sheeting of plastics, without the interposition of upholstering materials or springs, and seats to which a single woven fabric backed with a thin layer of cellular plastics has been applied, are not regarded as upholstered seats.

#### Subheading 9401.80

This subheading also covers safety seats suitable for use for the carriage of infants and toddlers in motor vehicles or other means of transport. They are removable and are attached to the vehicle's seats by means of the seat belt and a tether strap.