

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS;
LUMINAIRES AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS,
ILLUMINATED NAMEPLATES 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 or toy luminaires and 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 headings mentioned above, 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.

Additional Note

1. For the purposes of heading 9404, the expression "stuffed or internally fitted with any material" covers material of any thickness.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof:		
9401 10 00	– Seats of a kind used for aircraft	Free	—
9401 20 00	– Seats of a kind used for motor vehicles	3,7	—
	– Swivel seats with variable height adjustment:		
★ 9401 31 00	-- Of wood	Free	—
★ 9401 39 00	-- Other	Free	—
	– Seats other than garden seats or camping equipment, convertible into beds:		
★ 9401 41 00	-- Of wood	Free	—
★ 9401 49 00	-- Other	Free	—
	– Seats of cane, osier, bamboo or similar materials:		
9401 52 00	-- Of bamboo	5,6	—
9401 53 00	-- Of rattan	5,6	—
9401 59 00	-- Other	5,6	—
	– Other seats, with wooden frames:		
9401 61 00	-- Upholstered	Free	—
9401 69 00	-- Other	Free	—
	– Other seats, with metal frames:		
9401 71 00	-- Upholstered	Free	—
9401 79 00	-- Other	Free	—
9401 80 00	– Other seats	Free	—
	– Parts:		
9401 91	-- Of wood:		
★ 9401 91 10	--- Of seats of a kind used for aircraft	1,7	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
★ 9401 91 90	--- Other	2,7	—
9401 99	-- Other:		
★ 9401 99 10	--- Of seats of a kind used for aircraft	1,7	—
★ 9401 99 90	--- Other	2,7	—
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:		
9402 10 00	– Dentists', barbers' or similar chairs and parts thereof	Free	—
9402 90 00	– Other	Free	—
9403	Other furniture and parts thereof:		
9403 10	– Metal furniture of a kind used in offices:		
	-- Not exceeding 80 cm in height:		
9403 10 51	--- Desks	Free	—
9403 10 58	--- Other	Free	—
	-- Exceeding 80 cm in height:		
9403 10 91	--- Cupboards with doors, shutters or flaps	Free	—
9403 10 93	--- Filing, card-index and other cabinets	Free	—
9403 10 98	--- Other	Free	—
9403 20	– Other metal furniture:		
9403 20 20	-- Beds	Free	—
9403 20 80	-- Other	Free	—
9403 30	– Wooden furniture of a kind used in offices:		
	-- Not exceeding 80 cm in height:		
9403 30 11	--- Desks	Free	—
9403 30 19	--- Other	Free	—
	-- Exceeding 80 cm in height:		
9403 30 91	--- Cupboards with doors, shutters or flaps; filing, card-index and other cabinets	Free	—
9403 30 99	--- Other	Free	—
9403 40	– Wooden furniture of a kind used in the kitchen:		
9403 40 10	-- Fitted kitchen units	2,7	—
9403 40 90	-- Other	2,7	—
9403 50 00	– Wooden furniture of a kind used in the bedroom	Free	—
9403 60	– Other wooden furniture:		
9403 60 10	-- Wooden furniture of a kind used in the dining room and the living room	Free	—
9403 60 30	-- Wooden furniture of a kind used in shops	Free	—
9403 60 90	-- Other wooden furniture	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
9403 70 00	– Furniture of plastics	Free	—
	– Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403 82 00	-- Of bamboo	5,6	—
9403 83 00	-- Of rattan	5,6	—
9403 89 00	-- Other	5,6	—
	– Parts:		
★ 9403 91 00	-- Of wood	2,7	—
9403 99	-- Other:		
★ 9403 99 10	--- Of metal	2,7	—
★ 9403 99 90	--- Of other materials	2,7	—
9404	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 00	– Mattress supports	3,7	—
	– Mattresses:		
9404 21	-- Of cellular rubber or plastics, whether or not covered:		
9404 21 10	--- Of rubber	3,7	—
9404 21 90	--- Of plastics	3,7	—
9404 29	-- Of other materials:		
9404 29 10	--- Spring interior	3,7	—
9404 29 90	--- Other	3,7	—
9404 30 00	– Sleeping bags	3,7	p/st
9404 40	– Quilts, bedspreads, eiderdowns and duvets (comforters):		
★ 9404 40 10	-- Filled with feathers or down	3,7	—
★ 9404 40 90	-- Other	3,7	—
9404 90	– Other:		
■ 9404 90 10	-- Filled with feathers or down	3,7	—
■ 9404 90 90	-- Other	3,7	—
9405	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:		
	– Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
9405 11	-- Designed for use solely with light-emitting diode (LED) light sources:		
★ 9405 11 40	--- Of plastics or of ceramic materials	4,7	—
★ 9405 11 50	--- Of glass	3,7	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
★ 9405 11 90	--- Of other materials	2,7	—
9405 19	-- Other:		
★ 9405 19 40	--- Of plastics or of ceramic materials	4,7	—
★ 9405 19 50	--- Of glass	3,7	—
★ 9405 19 90	--- Of other materials	2,7	—
	– Electric table, desk, bedside or floor-standing luminaires:		
9405 21	-- Designed for use solely with light-emitting diode (LED) light sources:		
★ 9405 21 40	--- Of plastics or of ceramic materials	4,7	—
★ 9405 21 50	--- Of glass	3,7	—
★ 9405 21 90	--- Of other materials	2,7	—
9405 29	-- Other:		
★ 9405 29 40	--- Of plastics or of ceramic materials	4,7	—
★ 9405 29 50	--- Of glass	3,7	—
★ 9405 29 90	--- Of other materials	2,7	—
	– Lighting strings of a kind used for Christmas trees:		
★ 9405 31 00	-- Designed for use solely with light-emitting diode (LED) light sources	3,7	—
★ 9405 39 00	-- Other	3,7	—
	– Other electric luminaires and lighting fittings:		
9405 41	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources:		
★ 9405 41 10	--- Searchlights and spotlights	3,7	—
	--- Other:		
★ 9405 41 31	---- Of plastics	4,7	—
★ 9405 41 39	---- Other	2,7	—
9405 42	-- Other, designed for use solely with light-emitting diode (LED) light sources:		
★ 9405 42 10	--- Searchlights and spotlights	3,7	—
	--- Other:		
★ 9405 42 31	---- Of plastics	4,7	—
★ 9405 42 39	---- Other	2,7	—
9405 49	-- Other:		
★ 9405 49 10	--- Searchlights and spotlights	3,7	—
	--- Other:		
★ 9405 49 40	---- Of plastics	4,7	—
★ 9405 49 90	---- Of other materials	2,7	—
9405 50 00	– Non-electrical luminaires and lighting fittings	2,7	—
	– Illuminated signs, illuminated nameplates and the like:		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
9405 61	-- Designed for use solely with light-emitting diode (LED) light sources:		
★ 9405 61 20	--- Of plastics	4,7	—
★ 9405 61 80	--- Of other materials	2,7	—
9405 69	-- Other:		
★ 9405 69 20	--- Of plastics	4,7	—
★ 9405 69 80	--- Of other materials	2,7	—
	– Parts:		
9405 91	-- Of glass:		
9405 91 10	--- Articles for electrical lighting fittings (excluding searchlights and spotlights)	5,7	—
9405 91 90	--- Other	3,7	—
9405 92 00	-- Of plastics	4,7	—
■ 9405 99 00	-- Other	2,7	—
9406	Prefabricated buildings:		
9406 10 00	– Of wood	2,7	—
★ 9406 20 00	– Modular building units, of steel	2,7	—
9406 90	– Other:		
9406 90 10	-- Mobile homes	2,7	—
	-- Other:		
	--- Of iron or steel:		
9406 90 31	---- Greenhouses	2,7	—
■ 9406 90 38	---- Other	2,7	—
9406 90 90	--- Of other materials	2,7	—

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF**Notes**

1. This chapter does not cover:

- (a) candles (heading 3406);
- (b) fireworks or other pyrotechnic articles of heading 3604;
- (c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;
- (d) sports bags or other containers of heading 4202, 4303 or 4304;
- (e) fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
- (f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) walking sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
- (ij) unmounted glass eyes for dolls or other toys, of heading 7018;
- (k) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) bells, gongs or the like of heading 8306;
- (m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504), discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote-control apparatus (heading 8526) or cordless infrared remote-control devices (heading 8543);
- (n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) children's bicycles (heading 8712);
- (p) unmanned aircraft (heading 8806)
- (q) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (r) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
- (s) decoy calls or whistles (heading 9208);
- (t) arms or other articles of Chapter 93;

- (u) lighting strings of all kinds (heading 9405);
 - (v) monopods, bipods, tripods and similar articles (heading 9620);
 - (w) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (x) tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
 3. Subject to note 1 above, parts and accessories which are suitable for use solely or principally with articles of this chapter are to be classified with those articles.
 4. Subject to the provisions of note 1 above, heading 9503 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3(b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
 5. Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, 'pet toys' (classification in their own appropriate heading).
 6. For the purposes of heading 9508:
 - (a) the expression 'amusement park rides' means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
 - (b) the expression 'water park amusements' means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
 - (c) the expression 'fairground amusements' means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 9504.

Subheading note

1. Subheading 9504 50 covers:
 - (a) video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface;
or
 - (b) video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504 30).

Additional note**1. Subheading 9505 10 covers:**

- (a) *articles that are broadly recognised as traditionally used at Christmas festivities and exclusively manufactured and designed as articles for Christmas festivities.*

These are:

(1) articles associated with the nativity (i.e. articles for the traditional Christmas crib), such as nativity figures, nativity animals, Bethlehem stars, the three nativity kings, and nativity scenes;

(2) articles recognized as being used at Christmas festivities due to long standing national traditions, such as:

- artificial Christmas trees,*
- Christmas stockings,*
- imitation yule logs,*
- Christmas crackers,*
- Father Christmases with or without a sledge,*
- Christmas angels.*

The subheading does not cover articles of the winter season which are suitable for a more general use as decorations during that season, because their objective characteristics suggest that they are not exclusively used for Christmas festivities but mainly as decorations during the winter season, such as icicles, snow-crystals, stars, reindeers, robins, snowmen, and other images of the winter season, whether or not the colours or outfits etc. suggest a connection with Christmas.

- (b) *decorative articles for Christmas trees.*

These are articles designed to be hung on a Christmas tree (i.e. lightweight articles of generally non-durable material designed to decorate a Christmas tree). The articles must have a connection with Christmas.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
[9501]			
[9502]			
9503 00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds:		
9503 00 10	– Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	Free	—
	– Dolls representing only human beings and parts and accessories thereof:		
9503 00 21	-- Dolls	4,7	—
9503 00 29	-- Parts and accessories	Free	—
9503 00 30	– Electric trains, including tracks, signals and other accessories therefor; reduced-size (scale) model assembly kits	Free	—
	– Other construction sets and constructional toys:		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
9503 00 35	-- Of plastics	4,7	—
9503 00 39	-- Of other materials	Free	—
	– Toys representing animals or non-human creatures:		
9503 00 41	-- Stuffed	4,7	—
9503 00 49	-- Other	Free	—
9503 00 55	– Toy musical instruments and apparatus	Free	—
	– Puzzles:		
9503 00 61	-- Of wood	Free	—
9503 00 69	-- Other	4,7	—
9503 00 70	– Other toys, put up in sets or outfits	4,7	—
	– Other toys and models, incorporating a motor:		
9503 00 75	-- Of plastics	4,7	—
9503 00 79	-- Of other materials	Free	—
	– Other:		
9503 00 81	-- Toy weapons	Free	—
9503 00 85	-- Die-cast miniature models of metal	4,7	—
9503 00 87	-- Portable interactive electronic education devices primarily designed for children ...	Free	—
	-- Other:		
9503 00 95	--- Of plastics	4,7	—
9503 00 99	--- Other	Free	—
9504	Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment:		
9504 20 00	– Articles and accessories for billiards of all kinds	Free	—
9504 30	– Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:		
9504 30 10	-- Games with screen	Free	p/st
9504 30 20	-- Other games	Free	p/st
9504 30 90	-- Parts	Free	—
9504 40 00	– Playing cards	2,7	—
9504 50 00	– Video game consoles and machines, other than those of subheading 9504 30 ...	Free	—
9504 90	– Other:		
9504 90 10	-- Electric car racing sets, having the character of competitive games	Free	—
9504 90 80	-- Other	Free	—
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:		
9505 10	– Articles for Christmas festivities:		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
9505 10 10	-- Of glass	Free	—
9505 10 90	-- Of other materials	2,7	—
9505 90 00	– Other	2,7	—
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools:		
	– Snow-skis and other snow-ski equipment:		
9506 11	-- Skis:		
9506 11 10	---- Cross-country skis	3,7	pa
	---- Downhill skis:		
9506 11 21	----- Monoskis and snowboards	3,7	p/st
9506 11 29	----- Other	3,7	pa
9506 11 80	---- Other skis	3,7	pa
9506 12 00	-- Ski-fastenings (ski-bindings)	3,7	—
9506 19 00	-- Other	2,7	—
	– Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506 21 00	-- Sailboards	2,7	—
9506 29 00	-- Other	2,7	—
	– Golf clubs and other golf equipment:		
9506 31 00	-- Clubs, complete	2,7	p/st
9506 32 00	-- Balls	2,7	p/st
9506 39	-- Other:		
9506 39 10	---- Parts of golf clubs	2,7	—
9506 39 90	---- Other	2,7	—
9506 40 00	– Articles and equipment for table tennis	2,7	—
	– Tennis, badminton or similar rackets, whether or not strung:		
9506 51 00	-- Lawn-tennis rackets, whether or not strung	4,7	—
9506 59 00	-- Other	2,7	—
	– Balls, other than golf balls and table-tennis balls:		
9506 61 00	-- Lawn-tennis balls	2,7	—
9506 62 00	-- Inflatable	2,7	—
9506 69	-- Other:		
9506 69 10	---- Cricket and polo balls	Free	—
9506 69 90	---- Other	2,7	—
9506 70	– Ice skates and roller skates, including skating boots with skates attached:		
9506 70 10	-- Ice skates	Free	pa

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
9506 70 30	-- Roller skates	2,7	pa
9506 70 90	-- Parts and accessories	2,7	—
	– Other:		
9506 91	-- Articles and equipment for general physical exercise, gymnastics or athletics:		
9506 91 10	--- Exercising apparatus with adjustable resistance mechanisms	2,7	—
9506 91 90	--- Other	2,7	—
9506 99	-- Other:		
9506 99 10	--- Cricket and polo equipment, other than balls	Free	—
9506 99 90	--- Other	2,7	—
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading 9208 or 9705) and similar hunting or shooting requisites:		
9507 10 00	– Fishing rods	3,7	—
9507 20	– Fish-hooks, whether or not snelled:		
9507 20 10	-- Fish-hooks, not snelled	1,7	—
9507 20 90	-- Other	3,7	—
9507 30 00	– Fishing reels	3,7	—
9507 90 00	– Other	3,7	—
9508	Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres:		
9508 10 00	– Travelling circuses and travelling menageries	1,7	—
	– Amusement park rides and water park amusements:		
★ 9508 21 00	-- Roller coasters	1,7	—
★ 9508 22 00	-- Carousels, swings and roundabouts	1,7	—
★ 9508 23 00	-- Dodge'em cars	1,7	—
★ 9508 24 00	-- Motion simulators and moving theatres	1,7	—
★ 9508 25 00	-- Water rides	1,7	—
★ 9508 26 00	-- Water park amusements	1,7	—
★ 9508 29 00	-- Other	1,7	—
★ 9508 30 00	– Fairground amusements	1,7	—
★ 9508 40 00	– Travelling theatres	1,7	—

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

Notes

1. This chapter does not cover:
 - (a) pencils for cosmetic or toilet uses (Chapter 33);
 - (b) articles of Chapter 66 (for example, parts of umbrellas or walking sticks);
 - (c) imitation jewellery (heading 7117);
 - (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);
 - (e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
 - (f) articles of Chapter 90 (for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 9018));
 - (g) articles of Chapter 91 (for example, clock or watch cases);
 - (h) musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) articles of Chapter 93 (arms and parts thereof);
 - (k) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
 - (l) articles of Chapter 95 (toys, games, sports requisites); or
 - (m) works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 9602, the expression 'vegetable or mineral carving material' means:
 - (a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 9603, the expression 'prepared knots and tufts for broom or brush making' applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Additional note

1. Subheadings 9619 00 71 to 9619 00 89 include goods of paper pulp, paper, cellulose wadding or webs of cellulose fibres.

Those subheadings also include composite goods consisting of the following:

(a) an inner layer (for example, of nonwovens), designed to wick fluid away from the wearer's skin and thereby prevent chafing;

(b) an absorbent core, for collecting and storing the fluid until the product can be disposed of; and

(c) an outer layer (for example, of plastics), to prevent leakage of the fluid from the absorbent core.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
9601	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):		
9601 10 00	– Worked ivory and articles of ivory	2,7	—
9601 90 00	– Other	Free	—
9602 00 00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	2,2	—
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):		
9603 10 00	– Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	3,7	p/st
	– Toothbrushes, shaving brushes, hairbrushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
9603 21 00	-- Toothbrushes, including dental-plate brushes	3,7	p/st
9603 29	-- Other:		
9603 29 30	--- Hair brushes	3,7	p/st
9603 29 80	--- Other	3,7	—
9603 30	– Artists' brushes, writing brushes and similar brushes for the application of cosmetics:		
9603 30 10	-- Artists' and writing brushes	3,7	p/st
9603 30 90	-- Brushes for the application of cosmetics	3,7	p/st
9603 40	– Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers:		
9603 40 10	-- Paint, distemper, varnish or similar brushes	3,7	p/st
9603 40 90	-- Paint pads and rollers	3,7	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
9603 50 00	– Other brushes constituting parts of machines, appliances or vehicles	2,7	—
9603 90	– Other:		
9603 90 10	-- Hand-operated mechanical floor sweepers, not motorised	2,7	p/st
	-- Other:		
9603 90 91	--- Road-sweeping brushes; household type brooms and brushes, including shoe brushes and clothes brushes; brushes for grooming animals	3,7	—
9603 90 99	--- Other	3,7	—
9604 00 00	Hand sieves and hand riddles	3,7	—
9605 00 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning	3,7	—
9606	Buttons, press-fasteners, snap-fasteners and press studs, button moulds and other parts of these articles; button blanks:		
9606 10 00	– Press-fasteners, snap-fasteners and press studs and parts therefor	3,7	—
	– Buttons:		
9606 21 00	-- Of plastics, not covered with textile material	3,7	—
9606 22 00	-- Of base metal, not covered with textile material	3,7	—
9606 29 00	-- Other	3,7	—
9606 30 00	– Button moulds and other parts of buttons; button blanks	2,7	—
9607	Slide fasteners and parts thereof:		
	– Slide fasteners:		
9607 11 00	-- Fitted with chain scoops of base metal	6,7	m
9607 19 00	-- Other	7,7	m
9607 20	– Parts:		
9607 20 10	-- Of base metal, including narrow strips mounted with chain scoops of base metal ...	6,7	—
9607 20 90	-- Other	7,7	—
9608	Ballpoint pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609:		
9608 10	– Ballpoint pens:		
9608 10 10	-- With liquid ink (rolling ball pens)	3,7	p/st
	-- Other:		
9608 10 92	--- With replaceable refill	3,7	p/st
9608 10 99	--- Other	3,7	p/st
9608 20 00	– Felt-tipped and other porous-tipped pens and markers	3,7	p/st
9608 30 00	– Fountain pens, stylograph pens and other pens	3,7	p/st
9608 40 00	– Propelling or sliding pencils	3,7	p/st

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
9608 50 00	– Sets of articles from two or more of the foregoing subheadings	3,7	—
9608 60 00	– Refills for ballpoint pens, comprising the ball point and ink-reservoir	2,7	p/st
	– Other:		
9608 91 00	-- Pen nibs and nib points	2,7	—
9608 99 00	-- Other	2,7	—
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:		
9609 10	– Pencils and crayons, with leads encased in a sheath:		
9609 10 10	-- With 'leads' of graphite	2,7	—
9609 10 90	-- Other	2,7	—
9609 20 00	– Pencil leads, black or coloured	2,7	—
9609 90	– Other:		
9609 90 10	-- Pastels and drawing charcoals	2,7	—
9609 90 90	-- Other	1,7	—
9610 00 00	Slates and boards, with writing or drawing surfaces, whether or not framed	2,7	—
9611 00 00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	2,7	—
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:		
9612 10	– Ribbons:		
9612 10 10	-- Of plastics	2,7	—
9612 10 20	-- Of man-made fibres, measuring less than 30 mm in width, permanently put in plastic or metal cartridges of a kind used in automatic typewriters, automatic data-processing equipment and other machines	Free	—
9612 10 80	-- Other	2,7	—
9612 20 00	– Ink-pads	2,7	—
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:		
9613 10 00	– Pocket lighters, gas fuelled, non-refillable	2,7	p/st
9613 20 00	– Pocket lighters, gas fuelled, refillable	2,7	p/st
9613 80 00	– Other lighters	2,7	—
9613 90 00	– Parts	2,7	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
9614 00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:		
9614 00 10	– Roughly shaped blocks of wood or root, for the manufacture of pipes	Free	—
9614 00 90	– Other	2,7	—
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof:		
	– Combs, hair-slides and the like:		
9615 11 00	-- Of hard rubber or plastics	2,7	—
9615 19 00	-- Other	2,7	—
9615 90 00	– Other	2,7	—
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:		
9616 10	– Scent sprays and similar toilet sprays, and mounts and heads therefor:		
9616 10 10	-- Toilet sprays	2,7	—
9616 10 90	-- Mounts and heads	2,7	—
9616 20 00	– Powder-puffs and pads for the application of cosmetics or toilet preparations	2,7	—
9617 00 00	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners	6,7	—
9618 00 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	1,7	—
9619 00	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material:		
9619 00 30	– Of wadding of textile materials	(¹)	—
	– Of other textile materials:		
9619 00 40	-- Sanitary towels (pads), tampons and similar articles	(²)	—
9619 00 50	-- Napkins and napkin liners for babies, and similar articles	(³)	—
	– Of other materials:		
	-- Sanitary towels (pads), tampons and similar articles:		
9619 00 71	--- Sanitary towels (pads)	(⁴)	—

(¹) Autonomous rate of duty: 3,8 %.

Conventional rate of duty:

— Of man-made fibres: 5 %,
— Other: 3,8 %.

(²) Autonomous rate of duty: 6,3 %.

Conventional rate of duty:

— Knitted or crocheted: 12 %,
— Other: 6,3 %.

(³) Autonomous rate of duty: 10,5 %.

Conventional rate of duty:

— Knitted or crocheted: 12 %,
— Other: 10,5 %.

(⁴) Autonomous rate of duty: Free.

Conventional rate of duty:

— Of paper pulp, paper, cellulose wadding or webs of cellulose fibres: Free,
— Other: 6,5 %.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
9619 00 75	--- Tampons	(¹)	—
9619 00 79	--- Other	(¹)	—
	-- Napkins and napkin liners for babies, and similar articles:		
9619 00 81	--- Napkins and napkin liners for babies	(¹)	—
9619 00 89	--- Other (for example, incontinence care articles)	(¹)	—
9620 00	Monopods, bipods, tripods and similar articles:		
9620 00 10	– Of a kind used for digital, photographic or video cameras, cinematographic cameras and projectors; of a kind used for other apparatus of Chapter 90	3,7	—
	– Other:		
9620 00 91	-- Of plastics or of aluminium	6	—
9620 00 99	-- Other	Free	—

(¹) Autonomous rate of duty: Free.

Conventional rate of duty:

— Of paper pulp, paper, cellulose wadding or webs of cellulose fibres: Free,

— Other: 6,5 %.