

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates 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 70.09;
- (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 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or light sources and parts thereof of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
- (m) Monopods, bipods, tripods and similar articles (heading 96.20).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 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 above-mentioned headings 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 94.01 to 94.03 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 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, 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 building include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | | Cess | | Surcharge on Customs Duty | SSCL | S C L | | |
|--------------|------------|--|------|--------------|-------------------|----|----|------|------|------|------|------|------|------|-------------|-----|-----|-----|------|----|---------------------------------|------|-------------|--|------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | | | |
| 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 : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.10.10 | --- Used | u | L | | | | | Free | Free | | Free | Free | Free | Free | 18% | Ex | | | | | | | | 2.5% |
| | 9401.10.90 | --- Other | u | | | | | Free | Free | | Free | Free | Free | Free | 18% | Ex | | | | | | | | | 2.5% |
| | 9401.20 | - Seats of a kind used for motor vehicles : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.20.10 | --- Used | u | L | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | 9401.20.90 | --- Other | u | | | | | | | | | | | 20% | 18% | 10% | | 10% | | | | | | | 2.5% |
| | | - Swivel seats with variable height adjustment : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.31 | -- Of wood : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.31.10 | --- Used | u | L | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | 9401.31.90 | --- Other | u | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | 9401.39 | -- Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.39.10 | --- Used | u | L | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | 9401.39.90 | --- Other | u | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | | - Seats other than garden seats or camping equipment, convertible into beds : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.41 | -- Of wood : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.41.10 | --- Used | u | L | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | 9401.41.90 | --- Other | u | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | 9401.49 | -- Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.49.10 | --- Used | u | L | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | 9401.49.90 | --- Other | u | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | | - Seats of cane, osier, bamboo or similar materials : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.52 | -- Of bamboo : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.52.10 | --- Used | u | L | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | 9401.52.90 | --- Other | u | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | 9401.53 | -- Of rattan : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.53.10 | --- Used | u | L | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | 9401.53.90 | --- Other | u | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | 9401.59 | -- Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.59.10 | --- Used | u | L | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | 9401.59.90 | --- Other | u | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |
| | | - Other seats, with wooden frames : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.61 | -- Upholstered : | | | | | | | | | | | | | | | | | | | | | | | |
| | 9401.61.10 | --- Used | u | L | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | | | 2.5% |

| HS Hdq | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | | Cess | | Surcharge on Customs Duty | SSCL | S C L |
|--------------|------------|--|------|--------------|-------------------|----|----|------|------|----|------|------|------|------|-------------|-----|-----|----|------|----|---------------------------------|------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | |
| | 9401.61.90 | --- Other | u | | | | | | | | | | | | 20% | 18% | 10% | | 10% | | | 2.5% | |
| | 9401.69 | --- Other : | | | | | | | | | | | | | | | | | | | | 2.5% | |
| | 9401.69.10 | --- Used | u | L | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | 2.5% | |
| | 9401.69.90 | --- Other | u | | | | | | | | | | | | 20% | 18% | 10% | | 10% | | | 2.5% | |
| | | - Other seats, with metal frames : | | | | | | | | | | | | | | | | | | | | | |
| | 9401.71 | --- Upholstered : | | | | | | | | | | | | | | | | | | | | | |
| | 9401.71.10 | --- Used | u | L | | | | | | | | | | | 20% | 18% | 10% | | 10% | | | 2.5% | |
| | 9401.71.90 | --- Other | u | | | | | | | | | | | | 20% | 18% | 10% | | 10% | | | 2.5% | |
| | 9401.79 | --- Other : | | | | | | | | | | | | | | | | | | | | | |
| | 9401.79.10 | --- Used | u | L | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | 2.5% | |
| | 9401.79.90 | --- Other | u | | | | | | | | | | | | 20% | 18% | 10% | | 10% | | | 2.5% | |
| | 9401.80 | - Other seats : | | | | | | | | | | | | | | | | | | | | | |
| | 9401.80.10 | --- Used | u | L | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | 2.5% | |
| | 9401.80.90 | --- Other Kids items- car seats, baby cots only | u | | | | | | | | | | | | 20% | 18% | 10% | | 10% | | | 2.5% | |
| | | - Parts : | | | | | | | | | | | | | | | | | | | | | |
| | 9401.91 | --- Of wood | | | | | | | | | | | | | | | | | | | | | |
| | 9401.91.10 | --- Used | kg | L | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | 2.5% | |
| | 9401.91.90 | --- Other | kg | | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | 2.5% | |
| | 9401.99 | --- Other | | | | | | | | | | | | | | | | | | | | | |
| | 9401.99.10 | --- Used | kg | L | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | 2.5% | |
| | 9401.99.90 | --- Other | kg | | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | 2.5% | |
| 94.02 | | 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 | - Dentists', barbers' or similar chairs and parts thereof : | | | | | | | | | | | | | | | | | | | | | |
| | 9402.10.10 | --- Dentists', chairs and parts thereof | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 18% | 10% | 6% | | | | 2.5% | |
| | 9402.10.90 | --- Other | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 18% | 10% | 6% | | | | 2.5% | |
| | 9402.90 | - Other : | | | | | | | | | | | | | | | | | | | | | |
| | 9402.90.10 | --- Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings) and parts of the foregoing articles | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 18% | 10% | 6% | | | | 2.5% | |
| | 9402.90.90 | --- Other | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 18% | 10% | 6% | | | | 2.5% | |
| 94.03 | | Other furniture and parts thereof. | | | | | | | | | | | | | | | | | | | | | |
| | 9403.10 | - Metal furniture of a kind used in offices : | | | | | | | | | | | | | | | | | | | | | |
| | 9403.10.10 | --- Used | kg | L | | | | | | | | | | | 20% | 18% | 10% | | 25% | | | 2.5% | |
| | 9403.10.90 | --- Other | kg | | | | | | | | | | | | 20% | 18% | 10% | | 25% | | | 2.5% | |
| | 9403.20 | - Other metal furniture : | | | | | | | | | | | | | | | | | | | | | |
| | 9403.20.10 | --- Used | kg | L | | | | | | | | | | | 20% | 18% | 10% | | 25% | | | 2.5% | |
| | 9403.20.90 | --- Other | kg | | | | | | | | | | | | 20% | 18% | 10% | | 25% | | | 2.5% | |
| | 9403.30 | - Wooden furniture of a kind used in offices : | | | | | | | | | | | | | | 18% | | | | | | | |
| | 9403.30.10 | --- Used | u | L | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | 2.5% | |
| | 9403.30.90 | --- Other | u | | | | | | | | | | | | 20% | 18% | 10% | | 30% | | | 2.5% | |
| | 9403.40 | - Wooden furniture of a kind used in the kitchen : | | | | | | | | | | | | | | | | | | | | | |
| | 9403.40.10 | --- Used | u | L | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | 2.5% | |
| | 9403.40.90 | --- Other | u | | | | | | | | | | | | 20% | 18% | 10% | | 30% | | | 2.5% | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | | Cess | | Surcharge on Customs Duty | SSCL | S C L | | | | | | | | | | | | | | | | | | | |
|--------|------------|-------------|---|--------------|-------------------|----|----|----|----|----|----|----|----|----|-------------|-----|-----|-----|------|-----|---------------------------------|------|-------------|--|--|--|--|--|--|--|--|--|--|--|--|--|------|------|------|------|------|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | | | | | | | | | | | | | | | | | | | | |
| | 9403.50 | - | Wooden furniture of a kind used in the bedroom : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9403.50.10 | --- | Used | u | L | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | | | | | | | | | | | | | | | 2.5% | | | | | |
| | 9403.50.90 | --- | Other | u | | | | | | | | | | | | 20% | 18% | 10% | | 30% | | | | | | | | | | | | | | | | | | 2.5% | | | | |
| | 9403.60 | - | Other wooden furniture : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9403.60.10 | --- | Used | u | L | | | | | | | | | | | 20% | 18% | 10% | | 30% | | | | | | | | | | | | | | | | | | 2.5% | | | | |
| | 9403.60.90 | --- | Other | u | | | | | | | | | | | | 20% | 18% | 10% | | 30% | | | | | | | | | | | | | | | | | | | 2.5% | | | |
| | 9403.70 | - | Furniture of plastics : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9403.70.10 | --- | Used | kg | L | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | | | | | | | | | | | | | | | | | 2.5% | | | |
| | 9403.70.90 | --- | Other | kg | | | | | | | | | | | | 20% | 18% | 10% | | 30% | | | | | | | | | | | | | | | | | | | | 2.5% | | |
| | | - | Furniture of other materials, including cane, osier, bamboo or similar materials : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9403.82 | -- | Of Bamboo : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9403.82.10 | --- | Used | u | L | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | | | | | | | | | | | | | | | | | 2.5% | | | |
| | 9403.82.90 | --- | Other | u | | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | | | | | | | | | | | | | | | | | | 2.5% | | |
| | 9403.83 | -- | Of rattan : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9403.83.10 | --- | Used | u | L | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | | | | | | | | | | | | | | | | | | 2.5% | | |
| | 9403.83.90 | --- | Other | u | | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | | | | | | | | | | | | | | | | | | | 2.5% | |
| | 9403.89 | -- | Other : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9403.89.10 | --- | Used | kg | L | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | | | | | | | | | | | | | | | | | | 2.5% | | |
| | 9403.89.90 | --- | Other | kg | | | | | | | | | | | | 20% | 18% | 10% | | 30% | | | | | | | | | | | | | | | | | | | | | 2.5% | |
| | | - | Parts : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9403.91 | -- | Of wood | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9403.91.10 | --- | Used | kg | L | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | | | | | | | | | | | | | | | | | | | 2.5% | |
| | 9403.91.90 | --- | Other | kg | | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | | | | | | | | | | | | | | | | | | | 2.5% | |
| | 9403.99 | -- | Other : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9403.99.10 | --- | Used | kg | L | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | | | | | | | | | | | | | | | | | | | 2.5% | |
| | 9403.99.90 | --- | Other | kg | | | | | | | | | | | | 20% | 18% | Ex | | 30% | | | | | | | | | | | | | | | | | | | | | 2.5% | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | | Cess | | Surcharge on Customs Duty | SSCL | S C L | |
|--------------|------------|--|-----------|--------------|-------------------|----|----|----|----|----|----|----|----|-----|-------------|-----|-----|-----|------|----|---------------------------------|------|-------------|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | | |
| 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 : | | | | | | | | | | | | | | | | | | | | | | |
| | 9404.10.10 | --- Used | kg | L | | | | | | | | | | 20% | 18% | Ex | | 15% | | | | | 2.5% | |
| | 9404.10.90 | --- Other | kg | | | | | | | | | | | 20% | 18% | 10% | | 15% | | | | | 2.5% | |
| | 9404.21 | - Mattresses : | | | | | | | | | | | | | | | | | | | | | | |
| | 9404.21.10 | --- Used | u | L | | | | | | | | | | 20% | 18% | Ex | | 15% | | | | | 2.5% | |
| | 9404.21.90 | --- Other | u | | | | | | | | | | | 20% | 18% | 10% | | 15% | | | | | 2.5% | |
| | 9404.29 | - Of other materials : | | | | | | | | | | | | | | | | | | | | | | |
| | 9404.29.10 | --- Unused rubberised coir pads, below 60 mm in thickness | m2 & u | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | 2.5% | |
| | 9404.29.20 | --- Unused coir pads or mattress for bedding, above 60 mm in thickness | u | | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | 2.5% | |
| | 9404.29.30 | --- Used | u | L | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | 2.5% | |
| | 9404.29.90 | --- Other Kids items - baby cots, mattress for kids only | u | | | | | | | | | | | 20% | 18% | 10% | | 10% | | | | | 2.5% | |
| | 9404.30 | - Sleeping bags : | | | | | | | | | | | | | | | | | | | | | | |
| | 9404.30.10 | --- Used | u | L | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | 2.5% | |
| | 9404.30.90 | --- Other | u | | | | | | | | | | | 20% | 18% | 10% | | 10% | | | | | 2.5% | |
| | 9404.40 | - Quilts, bedspreads, eiderdowns and duvets (comforters): | u | | | | | | | | | | | | | | | | | | | | | |
| | 9404.40.10 | --- Used | kg | L | | | | | | | | | | 20% | 15% | Ex | | 10% | | | | | 2.5% | |
| | 9404.40.90 | --- Other | kg | | | | | | | | | | | 20% | 15% | Ex | | 10% | | | | | 2.5% | |
| | 9404.90 | - Other : | | | | | | | | | | | | | | | | | | | | | | |
| | 9404.90.10 | --- Used | kg | L | | | | | | | | | | 20% | 18% | Ex | | 10% | | | | | 2.5% | |
| | 9404.90.90 | --- Other | kg | | | | | | | | | | | 20% | 18% | 10% | | 15% | | | | | 2.5% | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | | Cess | | Surcharge on Customs Duty | SSCL | S C L | | |
|--------|------------|--|------|--------------|-------------------|----|----|------|------|----|------|------|-------|------|-------------|-----|------|-----|------|----|---------------------------------|------|-------------|--|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | | | |
| 94.05 | | Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates 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 | | | | | | | | | | | | | | | | | | | | | | | |
| | 9405.11.10 | --- DC solar lamps not exceeding 20v | kg | | | | | Free | Free | | Free | Free | Free | Free | 18.0% | | | 10% | Free | | | | 2.5% | | |
| | 9405.11.90 | --- Other | kg | | | | | Free | Free | | 5% | 5% | 20.0% | 20% | 18.0% | | 6.0% | 10% | Free | | | | 2.5% | | |
| | 9405.19 | -- Other | | | | | | | | | | | | | | | | | | | | | | | |
| | 9405.19.10 | --- DC solar lamps not exceeding 20v | kg | | | | | Free | Free | | Free | Free | Free | Free | 18.0% | | | 10% | Free | | | | 2.5% | | |

| HS Hdq | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | | Cess | | Surcharge on Customs Duty | SSCL | S C L |
|--------------|------------|--|------|--------------|-------------------|----|----|------|------|------|------|------|-------|-------|-------------|------|------|------|------|------|---------------------------------|------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | |
| | 9405.19.90 | --- Other | kg | | | | | | Free | Free | | 5% | 5% | 20.0% | 20% | 18% | | | 10% | Free | | 2.5% | |
| | | - Electric table, desk, bedside or floor-standing luminaires : | | | | | | | | | | | | | | | | | | | | 2.5% | |
| | 9405.21 | -- Designed for use solely with light-emitting diode (LED) light sources | | | | | | | | | | | | | | | | | | | | 2.5% | |
| | 9405.21.10 | --- DC solar lamps not exceeding 20v | kg | | | | | Free | Free | | Free | Free | 20% | Free | 18.0% | | | | 10% | Free | | 2.5% | |
| | 9405.21.90 | --- Other | kg | | | | | Free | Free | | 5% | 5% | 20% | 20% | 18.0% | | | 6.0% | 10% | Free | | 2.5% | |
| | 9405.29 | -- Other | | | | | | | | | | | | | | | | | | | | 2.5% | |
| | 9405.29.10 | --- DC solar lamps not exceeding 20v | kg | | | | | Free | Free | | Free | Free | 20% | Free | 18.0% | | | | 10% | Free | | 2.5% | |
| | 9405.29.90 | --- Other | kg | | | | | Free | Free | | 5% | 5% | 20.0% | 20% | 18% | | | | 10% | Free | | 2.5% | |
| | | - Lighting strings of a kind used for Christmas trees : | | | | | | | | | | | | | | | | | | | | | |
| | 9405.31 | -- Designed for use solely with light-emitting diode (LED) light sources | kg | | | | | Free | Free | | Free | Free | Free | 20% | 18% | 7.5% | 6.0% | | | | | 2.5% | |
| | 9405.39 | -- Other | kg | | | | | Free | Free | | Free | Free | Free | 20% | 18% | Ex | | | | | | 2.5% | |
| | | - Other electric luminaires and lighting fittings : | | | | | | | | | | | | | | | | | | | | 2.5% | |
| | 9405.41 | -- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources : | | | | | | | | | | | | | | | | | | | | | |
| | 9405.41.10 | --- Spotlights and flood lights for use in motion picture/television industry | kg | | 18.0% | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18.0% | 7.5% | 6.0% | 10% | Free | | | 2.5% | |
| | 9405.41.20 | --- Search lights and spot lights | kg | | 18.0% | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18.0% | 7.5% | 6.0% | 10% | Free | | | 2.5% | |
| | 9405.41.30 | --- DC solar lamps not exceeding 20v | kg | | Free | | | Free | Free | | Free | Free | Free | Free | 18.0% | | | | 10% | Free | | 2.5% | |
| | 9405.41.90 | --- Other | kg | | 19.00% | | | Free | Free | | 5% | 5% | 20.0% | 20% | 18.0% | 7.5% | 6.0% | 10% | Free | | | 2.5% | |
| | 9405.42 | -- Other, designed for use solely with light-emitting diode (LED) light sources : | | | | | | | | | | | | | | | | | | | | | |
| | 9405.42.10 | --- Spotlights and flood lights for use in motion picture/television industry | kg | | 18.0% | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18.0% | 7.5% | 6.0% | 10% | Free | | | 2.5% | |
| | 9405.42.20 | --- Search lights and spot lights | kg | | 18.0% | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18.0% | 7.5% | 6.0% | 10% | Free | | | 2.5% | |
| | 9405.42.90 | --- Other | kg | | 19.0% | | | Free | Free | | 5% | 5% | 20.0% | 20% | 18.0% | 7.5% | 6.0% | 10% | Free | | | 2.5% | |
| | 9405.49 | -- Other: | | | | | | | | | | | | | | | | | | | | | |
| | 9405.49.10 | --- Spotlights and flood lights for use in motion picture/television industry | kg | | 18.0% | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18% | Ex | | | 10% | Free | | 2.5% | |
| | 9405.49.20 | --- Search lights and spot lights | kg | | 18.0% | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18% | Ex | | | 10% | Free | | 2.5% | |
| | 9405.49.30 | --- DC solar lamps not exceeding 20v | kg | | Free | | | Free | Free | | Free | Free | Free | Free | 18% | | | | 10% | Free | | 2.5% | |
| | 9405.49.90 | --- Other | kg | | 19.00% | | | Free | Free | | 5% | 5% | 20.0% | 20% | 18% | Ex | | | 10% | Free | | 2.5% | |
| | 9405.50 | - Non-electrical luminaires and lighting fittings: | | | | | | | | | | | | | | | | | | | | | |
| | 9405.50.10 | --- Incandescent mantle-type lamps; Hurricane lamps | kg | | Free | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | |
| | 9405.50.20 | --- Daylighting devices which capture sunlight , transfer and defuse light interior | Kg | | Free | | | Free | Free | | Free | Free | Free | Free | 18% | Ex | | | | | | 2.5% | |
| | 9405.50.90 | --- Other | kg | | 19.00% | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | 6% | 10% | Free | | | 2.5% | |
| | | - illuminated signs, illuminated name-plates and the like : | | | | | | | | | | | | | | | | | | | | | |
| | 9405.61 | -- Designed for use solely with light-emitting diode (LED) light sources | kg | | | | | Free | Free | | 5% | 5% | | 20% | 18% | 7.5% | 6.0% | 10% | Free | | | 2.5% | |
| | 9405.69 | -- Other | kg | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | | 10% | Free | | 2.5% | |
| | | - Parts : | | | | | | | | | | | | | | | | | | | | | |
| | 9405.91 | -- Of glass | kg | | 18.0% | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | 6% | 10% | Free | | | 2.5% | |
| | 9405.92 | -- Of plastics | kg | | 18.0% | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | 6% | 10% | Free | | | 2.5% | |
| | 9405.99 | -- Other : | | | | | | | | | | | | | | | | | | | | | |
| | 9405.99.10 | --- Of chandeliers or electroliers | kg | | 19.00% | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | | 10% | Free | | 2.5% | |
| | 9405.99.90 | --- Other | kg | | 19.00% | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | 6% | 10% | Free | | | 2.5% | |
| 94.06 | | Prefabricated buildings | | | | | | | | | | | | | | | | | | | | | |
| | 9406.10 | - Of wood | kg | | Free | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | 20% | Free | | | 2.5% | |
| | 9406.20 | - Modular building units, of steel | kg | | Free | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | | | 20% | Free | | 2.5% | |
| | 9406.90 | - Other | kg | | Free | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | 20% | Free | | | 2.5% | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | | Cess | | Surcharge on Customs Duty | SSCL | S C L | |
|--------|---------|-------------|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|-------------|-----|-----|----|------|----|---------------------------------|------|-------------|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | | |
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