

**Section XX**  
**MISCELLANEOUS MANUFACTURED ARTICLES**  
**CHAPTER 94**

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**

**Chapter Note**

For the purposes of those rules of origin which refer to a change of classification (i.e. change of heading or change of subheading), changes which result from change of use are not to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
<b>9401</b>	<b>Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof.</b>	<i>As specified for subheadings</i>
ex9401	Ceramic seats whether or not convertible into beds and other furniture, and parts thereof, decorated	CTH
9401 10	- Seats of a kind used for aircraft	CTH, or change from subheading 9401 90 provided one essential part of the furniture is already originating
9401 20	- Seats of a kind used for motor vehicles	CTH, or change from subheading 9401 90 provided one essential part of the furniture is already originating
9401 30	- Swivel seats with variable height adjustment	CTH, or change from subheading 9401 90 provided one essential part of the furniture is already originating
9401 40	- Seats other than garden seats or camping equipment, convertible into beds	CTH, or change from subheading 9401 90 provided one essential part of the furniture is already originating

HS 2022 Code	Description of goods	Primary rules
	- Seats of cane, osier, bamboo or similar materials	
9401 52	-- Of bamboo	CTH, or change from subheading 9401 90 provided one essential part of the furniture is already originating
9401 53	-- Of rattan	CTH, or change from subheading 9401 90 provided one essential part of the furniture is already originating
9401 59	-- Other	CTH, or change from subheading 9401 90 provided one essential part of the furniture is already originating
	- Other seats, with wooden frames:	
9401 61	-- Upholstered	CTH, or change from subheading 9401 90 provided one essential part of the furniture is already originating
9401 69	-- Other	CTH, or change from subheading 9401 90 provided one essential part of the furniture is already originating
	- Other seats, with metal frames:	
9401 71	-- Upholstered	CTH, or change from subheading 9401 90 provided one essential part of the furniture is already originating
9401 79	-- Other	CTH, or change from subheading 9401 90 provided one essential part of the furniture is already originating
9401 80	- Other seats	CTH, or change from subheading 9401 90 provided one essential part of the furniture is already originating
9401 90	- Parts	CTH

HS 2022 Code	Description of goods	Primary rules
<b>9402</b>	<b>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.</b>	<i>As specified for split headings</i>
ex9402(a)	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;	CTH; or CTHS provided one essential part of the furniture is already originating
ex9402(b)	- Parts	CTH
<b>9403</b>	<b>Other furniture and parts thereof.</b>	<i>As specified for subheadings</i>
ex9403	Ceramic seats whether or not convertible into beds and other furniture, and parts thereof, decorated	CTH
9403 10	- Metal furniture of a kind used in offices	CTH, or change from subheading 9403 90 provided one essential part of the furniture is already originating
9403 20	- Other metal furniture	CTH, or change from subheading 9403 90 provided one essential part of the furniture is already originating
9403 30	- Wooden furniture of a kind used in offices	CTH, or change from subheading 9403 90 provided one essential part of the furniture is already originating
9403 40	- Wooden furniture of a kind used in the kitchen	CTH, or change from subheading 9403 90 provided one essential part of the furniture is already originating
9403 50	- Wooden furniture of a kind used in the bedroom	CTH, or change from subheading 9403 90 provided one essential part of the furniture is already originating

HS 2022 Code	Description of goods	Primary rules
9403 60	- Other wooden furniture	CTH, or change from subheading 9403 90 provided one essential part of the furniture is already originating
9403 70	- Furniture of plastics	CTH, or change from subheading 9403 90 provided one essential part of the furniture is already originating
	- Furniture of other materials, including cane, osier, bamboo or similar materials	
9403 82	-- Of bamboo	CTH, or change from subheading 9403 90 provided one essential part of the furniture is already originating
9403 83	-- Of rattan	CTH, or change from subheading 9403 90 provided one essential part of the furniture is already originating
9403 89	-- Other	CTH, or change from subheading 9403 90 provided one essential part of the furniture is already originating
9403 90	- Parts	CTH
<b>9404</b>	<b>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.</b>	CTH
<b>9405</b>	<b>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.</b>	<i>As specified for split headings.</i>

HS 2022 Code	Description of goods	Primary rules
ex9405(a)	Ceramic lamps and ceramic lighting fittings, including searchlights and spotlights and parts thereof, not elsewhere specified or included decorated; illuminated ceramic signs, name-plates and the like, having a permanently fixed light source, and parts thereof, not elsewhere specified or included, decorated	CTH
ex9405(b)	other	CTH
<b>9406</b>	<b>Prefabricated buildings.</b>	CTH

CHAPTER 95

**Toys, games and sports requisites; parts and accessories thereof**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
[9501]		
[9502]		
<b>9503</b>	<b>Tricycles, scooters, pedal cars and similar toys; dolls' carriages; dolls; other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds</b>	<i>As specified for split headings</i>
ex9503(a)	Finished garments for dolls	complete making-up
ex9503(b)	Unfinished garments and textile clothing accessories for dolls	manufacture from yarn
ex9503(c)	Toy musical instruments and apparatus	CTHS
ex9503(d)	Other	CTH
<b>9504</b>	<b>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, bank notes, bank cards, tokens or by any other means of payment.</b>	<i>As specified for split headings</i>

HS 2022 Code	Description of goods	Primary rules
ex9504(a)	- 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, bank notes, bank cards, tokens or by any other means of payment (other than parts and accessories)	CTHS
ex9504(b)	- Parts and accessories	CTH
<b>9505</b>	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>	<i>As specified for split headings</i>
ex9505(a)	- Festive , carnival or other entertainment articles, including conjuring tricks and novelty jokes, other than parts and accessories	CTHS
ex9505(b)	- Parts and accessories	CTH
<b>9506</b>	<b>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.</b>	<i>As specified for split headings</i>
ex 9506(a)	- Golf clubs	CTH, or change from blanks of heads that are not further worked than roughly shaped.
ex9506(b)	- Other	CTH
<b>9507</b>	<b>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.</b>	CTH
<b>9508</b>	<b>Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.</b>	CTH

CHAPTER 96

**Miscellaneous manufactured articles**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2022 Code	Description of goods	Primary rules
<b>9601</b>	<b>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</b>	<i>As specified for split heading</i>
ex 9601(a)	worked ivory and other worked materials	CTH
ex 9601(b)	Articles	CTHS
<b>9602</b>	<b>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.</b>	<i>As specified for split headings</i>
ex9602(a)	- Worked vegetable or mineral carving materials	CTH
ex9602(b)	- Articles of vegetable or mineral carving materials	CTHS
<b>9603</b>	<b>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).</b>	CTH
<b>9604</b>	<b>Hand sieves and hand riddles.</b>	CTH



HS 2022 Code	Description of goods	Primary rules
<b>9605</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	CTH, except when resulting only from putting up in sets
<b>9606</b>	<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>	CTH
<b>9607</b>	<b>Slide fasteners and parts thereof.</b>	<i>As specified for subheadings</i>
	<b>- Slide fasteners:</b>	
9607 11	-- Fitted with chain scoops of base metal	CTSH, provided at least one part is originating in the country of assembly
9607 19	-- Other	CTSH, provided at least one part is originating in the country of assembly
9607 20	- Parts	CTH
<b>9608</b>	<b>Ball point 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 96.09.</b>	<i>As specified for subheadings</i>
9608 10	- Ball point pens	CTSH provided at least one part is originating in the country of assembly
9608 20	- Felt tipped and other porous-tipped pens and markers	CTSH provided at least one part is originating in the country of assembly
9608 30	- Fountain pens, stylograph pens and other pens	CTSH provided at least one part is originating in the country of assembly
9608 40	- Propelling or sliding pencils	CTSH provided at least one part is originating in the country of assembly
9608 50	- Sets of articles from two or more of the foregoing subheadings	CTH

HS 2022 Code	Description of goods	Primary rules
9608 60	- Refills for ball point pens, comprising the ball point and ink-reservoir	CTSH provided at least one part is originating in the country of assembly
	- Other	
9608 91	-- Pen nibs and nib points	CTSH
9608 99	-- Other	CTSH
<b>9609</b>	<b>Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>	<i>As specified for subheadings</i>
9609 10	- Pencils and crayons, with leads encased in a rigid sheath	CTSH, except from wood or plastic form prepared for assembly
9609 20	- Pencil leads, black or coloured	CTH
9609 90	- Other	CTH
<b>9610</b>	<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>	CTH
<b>9611</b>	<b>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.</b>	CTH
<b>9612</b>	<b>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.</b>	<i>As specified for subheadings</i>
9612 10	- Ribbons	CTH
9612 20	- Ink-pads	CTH
<b>9613</b>	<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>	<i>As specified for subheadings</i>
9613 10	Pocket lighters, gas fuelled, non-refillable	CTSH, provided at least one part is originating in the country of assembly

HS 2022 Code	Description of goods	Primary rules
9613 20	- Pocket lighters, gas fuelled, refillable	CTSH, provided at least one part is originating in the country of assembly
9613 80	- Other lighters	CTSH, provided at least one part is originating in the country of assembly
9613 90	- Parts	CTH
<b>9614</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:</b>	<i>As specified for split headings</i>
9614 (a)	Roughly shaped blocks of wood or root, for the manufacture of pipes and pipe bowls	CTH
9614 (b)	Pipes and pipe bowls	CTHS
9614 (c)	- Other	CTH
<b>9615</b>	<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.</b>	CTH
<b>9616</b>	<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>	CTH
<b>9617</b>	<b>Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.</b>	<i>As specified for split headings</i>
ex9617(a)	Vacuum flasks and other vacuum vessels, complete	CTHS
ex9617(b)	Parts thereof other than glass inners	CTH
<b>9618</b>	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>	CTH
<b>9619</b>	<b>Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.</b>	<i>As specified for split headings</i>

HS 2022 Code	Description of goods	Primary rules
ex9619(a)	- Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles, of wadding	Manufacture from fibres
ex9619(b)	- other	CTH
<b>9620</b>	Monopods, bipods, tripods and similar articles	CTH