

U. S. TARIFFS

For purposes of the Tariff Schedules of the United States (TSUS), the term "furniture" includes "movable articles of utility, designed to be placed on the floor or ground, and used to equip dwellings, offices, restaurants, libraries, schools, churches, hospitals, or other establishment, aircraft, vessels, vehicles, or other means of transport, gardens, patios, parks, or similar outdoor places, even though such articles are designed to be screwed, bolted, or otherwise fixed in place on the floor or ground; and kitchen cabinets and similar cupboards, seats and beds, and sectional bookcases and similar sectional furniture, even though designed to be fixed to the wall or to stand one on the other;..."

Residential furniture and parts thereof are generally classifiable in the following manner depending on the component materials in chief value present in the furniture. For tariff purposes, the component material in chief value is determined at the time that nothing further needs to be done to the component other than assembly and includes labour, material and overhead. For example, an upholstered sofa would likely have as component materials wood, textile materials, and rubber or plastics materials. The total cost of production for all components divided into these basic groupings should be calculated on a pro-rata basis at time just prior to when all such components are to be assembled together into the finished article.

Rates of Duty - Furniture and Parts

<u>TSUS Item No.</u>	<u>Description</u>	<u>1984</u>	<u>Final Rate Apr. 1/89</u>
727.11 727.13 & 727.14	OF UNSPUN FIBROUS VEGETABLE MATERIALS	13.9%	7.5%
			<u>Final Rate Jan. 1/87</u>
727.15	OF WOOD		
	A. Bent-wood furniture	8.8%	6.6%
	B. Other furniture of wood		
	1) Chairs		
727.23 + 727.25	(a) Folding chairs	6.5%	5.3%
727.27	(b) Teak chairs	5.3%	3.4%
727.29	(c) Other chairs	6.5%	5.3%
727.35	2) Other than chairs	3.4%	2.5%
727.40	3) Parts (of wood) of furniture	6.9%	5.3%
727.45	OF TEXTILE MATERIALS (except cotton)	10.9%	7.0%
	OF RUBBER OR PLASTICS		
727.47	A. Of reinforced or laminated plastics	9.4%	6.0%
727.50	B. Of other rubber or plastics	2.4%	2.4%