

SCHEDULE OF CANADA

Item	Article Description	Base Rate	Staging Category
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' or chiropodists' chairs and parts thereof	Free	D
9402.10.90	---Other	12.6%	B
9402.90	-Other		
9402.90.10	---Operating tables and oscillating beds, and parts thereof	Free	D
9402.90.90	---Other	10%	B
94.03	Other furniture and parts thereof.		
9403.10	-Metal furniture of a kind used in offices		
9403.10.10	---Filing cabinets	12.7%	B
9403.10.90	---Other	12.6%	B
9403.20.00	-Other metal furniture	12.6%	B
9403.30	-Wooden furniture of a kind used in offices		
9403.30.10	---Desks, record-keeping equipment and tables	15%	B
9403.30.90	---Other	16.1%	B
9403.40.00	-Wooden furniture of a kind used in the kitchen	15%	B
9403.50	-Wooden furniture of a kind used in the bedroom		
9403.50.10	---Cribs and bunk beds	15%	B
9403.50.90	---Other	15.3%	B
9403.60.00	-Other wooden furniture	15%	B
9403.70.00	-Furniture of plastics	15%	B
9403.80.00	-Furniture of other materials, including cane, osier, bamboo or similar materials	15%	B
9403.90	-Parts		
9403.90.10	---Of metal	12.5%	B
9403.90.90	---Other	15%	B