

**Chapter 39 Section VII**

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**SECTION VII****PLASTICS AND ARTICLES THEREOF;  
RUBBER AND ARTICLES THEREOF****Notes.**

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**Chapter 39****Plastics and articles thereof****Notes.**

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.  
Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
  - (a) Lubricating preparations of heading 27.10 or 34.03;
  - (b) Waxes of heading 27.12 or 34.04;
  - (c) Separate chemically defined organic compounds (Chapter 29);
  - (d) Heparin or its salts (heading 30.01);
  - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
  - (f) Organic surface-active agents or preparations of heading 34.02;
  - (g) Run gums or ester gums (heading 38.06);

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
		(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);				
		(ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);				
		(k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);				
		(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;				
		(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;				
		(n) Plaits, wickerwork or other articles of Chapter 46;				
		(o) Wall coverings of heading 48.14;				
		(p) Goods of Section XI (textiles and textile articles);				
		(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);				
		(r) Imitation jewellery of heading 71.17;				
		(s) Articles of Section XVI (machines and mechanical or electrical appliances);				
		(t) Parts of aircraft or vehicles of Section XVII;				
		(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);				
		(v) Articles of Chapter 91 (for example, clock or watch cases);				
		(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);				
		(x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);				
		(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or				
		(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).				
		3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:				
		(a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);				
		(b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);				
		(c) Other synthetic polymers with an average of at least 5 monomer units;				
		(d) Silicones (heading 39.10);				
		(e) Resols (heading 39.09) and other prepolymers.				

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Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	Customs Duty Full (5)	Duty Pref (6)	Excise Duty (7)
		<p>4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.</p> <p>For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.</p> <p>If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.</p>				
		<p>5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.</p>				
		<p>6. In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms:</p> <p>(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;</p> <p>(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p>				
		<p>7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).</p>				
		<p>8. For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.</p>				
		<p>9. For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.</p>				
		<p>10. In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).</p>				

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
  - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - (c) Gutters and fittings therefor;
  - (d) Doors, windows and their frames and thresholds for doors;
  - (e) Balconies, balustrades, fencing, gates and similar barriers;
  - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
  - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
  - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
  - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

#### Subheading Notes.

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
  - (a) Where there is a subheading named "Other" in the same series:
    - (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
    - (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
    - (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
    - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

**39.01 – 39.02 Section VII**

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		(b) Where there is no subheading named "Other" in the same series:				
		(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.				
		(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.				
		Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.				
		2. For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.				

**SUB-CHAPTER I  
PRIMARY FORMS**

<b>39.01</b>		<b>Polymers of ethylene, in primary forms.</b>				
	3901.10	- Polyethylene having a specific gravity of less than 0.94: -- In the form of liquids or pastes:				
	3901.10.12	--- Linear Low-Density Polyethylene (LLDPE)				TNE
	3901.10.19	--- Other -- Other:				TNE
	3901.10.92	--- Linear Low-Density Polyethylene (LLDPE)				TNE
	3901.10.99	--- Other				TNE
	3901.20.00	- Polyethylene having a specific gravity of 0.94 or more				TNE
	3901.30.00	- Ethylene-vinyl acetate copolymers				TNE
	3901.90	- Other:				
	3901.90.40	-- In dispersion				TNE
	3901.90.90	-- Other				TNE
<b>39.02</b>		<b>Polymers of propylene or of other olefins, in primary forms.</b>				
	3902.10	- Polypropylene:				
	3902.10.30	-- In dispersion				TNE
	3902.10.90	-- Other				TNE
	3902.20.00	- Polyisobutylene				TNE
	3902.30	- Propylene copolymers:				
	3902.30.30	-- In the form of liquids or pastes				TNE
	3902.30.90	-- Other				TNE
	3902.90	- Other:				
	3902.90.10	-- Chlorinated polypropylene of a kind suitable for use in printing ink formulation				TNE
	3902.90.90	-- Other				TNE

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>39.03</b>		<b>Polymers of styrene, in primary forms.</b>				
		- Polystyrene:				
	3903.11	-- Expansible:				
	3903.11.10	--- Granules		TNE		
	3903.11.90	--- Other		TNE		
	3903.19	-- Other:				
	3903.19.10	--- In dispersion		TNE		
		--- Granules:				
	3903.19.21	---- High impact polystyrene (HIPS)		TNE		
	3903.19.29	---- Other		TNE		
		--- Other:				
	3903.19.91	---- High impact polystyrene (HIPS)		TNE		
	3903.19.99	---- Other		TNE		
	3903.20	- Styrene-acrylonitrile (SAN) copolymers:				
	3903.20.40	-- In aqueous dispersion		TNE		
	3903.20.50	-- In non-aqueous dispersion		TNE		
	3903.20.90	-- Other		TNE		
	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:				
	3903.30.40	-- In aqueous dispersion		TNE		
	3903.30.50	-- In non-aqueous dispersion		TNE		
	3903.30.60	-- Granules		TNE		
	3903.30.90	-- Other		TNE		
	3903.90	- Other:				
	3903.90.30	-- In dispersion		TNE		
		-- Other:				
	3903.90.91	--- High impact polystyrene (HIPS)		TNE		
	3903.90.99	--- Other		TNE		
<b>39.04</b>		<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>				
	3904.10	- Poly(vinyl chloride), not mixed with any other substances:				
	3904.10.10	-- Homopolymers, suspension type		TNE		
		-- Other:				
	3904.10.91	--- Granules		TNE		
	3904.10.92	--- Powder		TNE		
	3904.10.99	--- Other		TNE		
		- Other poly(vinyl chloride):				
	3904.21	-- Non-plasticised:				
	3904.21.10	--- Granules		TNE		
	3904.21.20	--- Powder		TNE		
	3904.21.90	--- Other		TNE		

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Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	3904.22	-- Plasticised:				
	3904.22.10	--- In dispersion	TNE			
	3904.22.20	--- Granules	TNE			
	3904.22.30	--- Powder	TNE			
	3904.22.90	--- Other	TNE			
	3904.30	- Vinyl chloride-vinyl acetate copolymers:				
	3904.30.10	-- Granules	TNE			
	3904.30.20	-- Powder	TNE			
	3904.30.90	-- Other	TNE			
	3904.40	- Other vinyl chloride copolymers:				
	3904.40.10	-- Granules	TNE			
	3904.40.20	-- Powder	TNE			
	3904.40.90	-- Other	TNE			
	3904.50	- Vinylidene chloride polymers:				
	3904.50.40	-- In dispersion	TNE			
	3904.50.50	-- Granules	TNE			
	3904.50.60	-- Powder	TNE			
	3904.50.90	-- Other	TNE			
		- Fluoro-polymers:				
	3904.61	-- Polytetrafluoroethylene:				
	3904.61.10	--- Granules	TNE			
	3904.61.20	--- Powder	TNE			
	3904.61.90	--- Other	TNE			
	3904.69	-- Other:				
	3904.69.30	--- In dispersion	TNE			
	3904.69.40	--- Granules	TNE			
	3904.69.50	--- Powder	TNE			
	3904.69.90	--- Other	TNE			
	3904.90	- Other:				
	3904.90.30	-- In dispersion	TNE			
	3904.90.40	-- Granules	TNE			
	3904.90.50	-- Powder	TNE			
	3904.90.90	-- Other	TNE			
<b>39.05</b>		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>				
		- Poly(vinyl acetate):				
	3905.12.00	-- In aqueous dispersion	TNE			
	3905.19	-- Other:				
	3905.19.10	--- In the form of liquids or pastes	TNE			
	3905.19.90	--- Other	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		- Vinyl acetate copolymers:				
	3905.21.00	-- In aqueous dispersion	TNE			
	3905.29.00	-- Other	TNE			
	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:				
	3905.30.10	-- In dispersion	TNE			
	3905.30.90	-- Other	TNE			
		- Other:				
	3905.91	-- Copolymers:				
	3905.91.10	--- In dispersion	TNE			
	3905.91.90	--- Other	TNE			
	3905.99	-- Other:				
	3905.99.10	--- In aqueous dispersion	TNE			
	3905.99.20	--- In non-aqueous dispersion	TNE			
	3905.99.90	--- Other	TNE			
<b>39.06</b>		<b>Acrylic polymers in primary forms.</b>				
	3906.10	- Poly(methyl methacrylate):				
	3906.10.10	-- In dispersion	TNE			
	3906.10.90	-- Other	TNE			
	3906.90	- Other:				
	3906.90.20	-- In dispersion	TNE			
		-- Other:				
	3906.90.92	--- Sodium polyacrylate	TNE			
	3906.90.99	--- Other	TNE			
<b>39.07</b>		<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>				
	3907.10.00	- Polyacetals	TNE			
	3907.20	- Other polyethers:				
	3907.20.10	-- Polytetramethylene ether glycol	TNE			
	3907.20.90	-- Other	TNE			
	3907.30	- Epoxide resins:				
	3907.30.20	-- Of a kind used for coating, in powder form	TNE			
	3907.30.30	-- In the form of liquids or pastes	TNE			
	3907.30.90	-- Other	TNE			
	3907.40.00	- Polycarbonates	TNE			
	3907.50	- Alkyd resins:				
	3907.50.10	-- In the form of liquids or pastes	TNE			
	3907.50.90	-- Other	TNE			

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Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	3907.60	- Poly(ethylene terephthalate):				
	3907.60.10	-- In dispersion	TNE			
	3907.60.20	-- Granules	TNE			
	3907.60.90	-- Other	TNE			
	3907.70.00	- Poly(lactic acid)	TNE			
		- Other polyesters:				
	3907.91	-- Unsaturated:				
	3907.91.20	--- In chip form	TNE			
	3907.91.30	--- In the form of liquids or pastes	TNE			
	3907.91.90	--- Other	TNE			
	3907.99	-- Other:				
	3907.99.40	--- Of a kind used for coating, in powder form	TNE			
	3907.99.90	--- Other	TNE			
<b>39.08</b>		<b>Polyamides in primary forms.</b>				
	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:				
	3908.10.10	-- Polyamide-6	TNE			
	3908.10.90	-- Other	TNE			
	3908.90.00	- Other	TNE			
<b>39.09</b>		<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>				
	3909.10	- Urea resins; thiourea resins:				
	3909.10.10	-- Moulding compounds	TNE			
	3909.10.90	-- Other	TNE			
	3909.20	- Melamine resins:				
	3909.20.10	-- Moulding compounds	TNE			
	3909.20.90	-- Other	TNE			
	3909.30	- Other amino-resins:				
	3909.30.10	-- Moulding compounds	TNE			
		-- Other:				
	3909.30.91	--- Glyoxal monourein resin	TNE			
	3909.30.99	--- Other	TNE			
	3909.40	- Phenolic resins:				
	3909.40.10	-- Moulding compounds other than phenol formaldehyde	TNE			
	3909.40.90	-- Other	TNE			
	3909.50.00	- Polyurethanes	TNE			
<b>39.10</b>		<b>Silicones in primary forms.</b>				
	3910.00.20	- In dispersion or in solutions	TNE			
	3910.00.90	- Other	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>39.11</b>		<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>				
	3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	TNE			
	3911.90.00	- Other	TNE			
<b>39.12</b>		<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>				
		- Cellulose acetates:				
	3912.11.00	-- Non-plasticised	TNE			
	3912.12.00	-- Plasticised	TNE			
	3912.20	- Cellulose nitrates (including collodions):				
		-- Non-plasticised:				
	3912.20.11	--- Water-based semi-finished nitrocellulose	TNE			
	3912.20.19	--- Other	TNE			
	3912.20.20	-- Plasticised	TNE			
		- Cellulose ethers:				
	3912.31.00	-- Carboxymethylcellulose and its salts	TNE			
	3912.39.00	-- Other	TNE			
	3912.90	- Other:				
	3912.90.20	-- Granules	TNE			
	3912.90.90	-- Other	TNE			
<b>39.13</b>		<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</b>				
	3913.10.00	- Alginic acid, its salts and esters	TNE			
	3913.90	- Other:				
	3913.90.10	-- Hardened proteins	TNE			
	3913.90.20	-- Chemical derivatives of natural rubber	TNE			
	3913.90.30	-- Starch-based polymers	TNE			
	3913.90.90	-- Other	TNE			
<b>39.14</b>	3914.00.00	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	TNE			

## SUB-CHAPTER II

WASTE, PARINGS AND SCRAP;  
SEMI-MANUFACTURES; ARTICLES

<b>39.15</b>		<b>Waste, parings and scrap, of plastics.</b>				
	3915.10	- Of polymers of ethylene:				

**39.15 – 39.17 Section VII**

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	3915.10.10	-- Of non-rigid cellular products	TNE			
	3915.10.90	-- Other	TNE			
	3915.20	- Of polymers of styrene:				
	3915.20.10	-- Of non-rigid cellular products	TNE			
	3915.20.90	-- Other	TNE			
	3915.30	- Of polymers of vinyl chloride:				
	3915.30.10	-- Of non-rigid cellular products	TNE			
	3915.30.90	-- Other	TNE			
	3915.90.00	- Of other plastics	TNE			
<b>39.16</b>		<b>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.</b>				
	3916.10	- Of polymers of ethylene:				
	3916.10.10	-- Monofilament	TNE			
	3916.10.20	-- Rods, sticks and profile shapes	TNE			
	3916.20	- Of polymers of vinyl chloride:				
	3916.20.10	-- Monofilament	TNE			
	3916.20.20	-- Rods, sticks and profile shapes	TNE			
	3916.90	- Of other plastics:				
		-- Of hardened proteins:				
	3916.90.41	--- Monofilament	TNE			
	3916.90.49	--- Other	TNE			
	3916.90.50	-- Of vulcanised fibre	TNE			
	3916.90.60	-- Of chemical derivatives of natural rubber	TNE			
		-- Other:				
	3916.90.91	--- Monofilament	TNE			
	3916.90.99	--- Other	TNE			
<b>39.17</b>		<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>				
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:				
	3917.10.10	-- Of hardened proteins	TNE			
	3917.10.90	-- Other	TNE			
		- Tubes, pipes and hoses, rigid:				
	3917.21.00	-- Of polymers of ethylene	TNE			
	3917.22.00	-- Of polymers of propylene	TNE			
	3917.23.00	-- Of polymers of vinyl chloride	TNE			
	3917.29.00	-- Of other plastics	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		- Other tubes, pipes and hoses:				
	3917.31.00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	TNE			
	3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings:				
	3917.32.10	--- Sausage or ham casings	TNE			
	3917.32.90	--- Other	TNE			
	3917.33.00	-- Other, not reinforced or otherwise combined with other materials, with fittings	TNE			
	3917.39.00	-- Other	TNE			
	3917.40.00	- Fittings	TNE			
<b>39.18</b>		<b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b>				
	3918.10	- Of polymers of vinyl chloride:				
		-- Floor coverings:				
	3918.10.11	--- Tiles	TNE			
	3918.10.19	--- Other	TNE			
	3918.10.90	-- Other	TNE			
	3918.90	- Of other plastics:				
		-- Floor coverings:				
	3918.90.11	--- Tiles, of polyethylene	TNE			
	3918.90.13	--- Other, of polyethylene	TNE			
	3918.90.14	--- Of chemical derivatives of natural rubber	TNE			
	3918.90.19	--- Other	TNE			
		-- Other:				
	3918.90.91	--- Of polyethylene	TNE			
	3918.90.92	--- Of chemical derivatives of natural rubber	TNE			
	3918.90.99	--- Other	TNE			
<b>39.19</b>		<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>				
	3919.10	- In rolls of a width not exceeding 20 cm:				
	3919.10.10	-- Of polymers of vinyl chloride	TNE			
	3919.10.20	-- Of polyethylene	TNE			
	3919.10.90	-- Other	TNE			
	3919.90	- Other:				
	3919.90.10	-- Of polymers of vinyl chloride	TNE			
	3919.90.20	-- Of hardened proteins	TNE			
	3919.90.90	-- Other	TNE			

**39.20 Section VII**

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>39.20</b>		<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>				
	3920.10.00	- Of polymers of ethylene	TNE			
	3920.20	- Of polymers of propylene:				
	3920.20.10	-- Biaxially oriented polypropylene (BOPP) film	TNE			
	3920.20.90	-- Other	TNE			
	3920.30	- Of polymers of styrene:				
	3920.30.10	-- Of a kind used as an adhesive by melting	TNE			
	3920.30.20	-- Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	TNE			
	3920.30.90	-- Other	TNE			
		- Of polymers of vinyl chloride:				
	3920.43.00	-- Containing by weight not less than 6 % of plasticisers	TNE			
	3920.49.00	-- Other	TNE			
		- Of acrylic polymers:				
	3920.51.00	-- Of poly(methyl methacrylate)	TNE			
	3920.59.00	-- Other	TNE			
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:				
	3920.61	-- Of polycarbonates:				
	3920.61.10	--- Plates and sheets	TNE			
	3920.61.90	--- Other	TNE			
	3920.62.00	-- Of poly(ethylene terephthalate)	TNE			
	3920.63.00	-- Of unsaturated polyesters	TNE			
	3920.69.00	-- Of other polyesters	TNE			
		- Of cellulose or its chemical derivatives:				
	3920.71	-- Of regenerated cellulose:				
	3920.71.10	--- Cellophane film	TNE			
	3920.71.90	--- Other	TNE			
	3920.73.00	-- Of cellulose acetate	TNE			
	3920.79	-- Of other cellulose derivatives:				
	3920.79.10	--- Of nitrocellulose (gun cotton)	TNE			
	3920.79.90	--- Other	TNE			
		- Of other plastics:				
	3920.91	-- Of poly(vinyl butyral):				
	3920.91.10	--- Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m	TNE			
	3920.91.90	--- Other	TNE			
	3920.92	-- Of polyamides:				
	3920.92.10	--- Of polyamide-6	TNE			
	3920.92.90	--- Other	TNE			
	3920.93.00	-- Of amino-resins	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	3920.94	-- Of phenolic resins:				
	3920.94.10	--- Phenol formaldehyde (bakelite) sheets	TNE			
	3920.94.90	--- Other	TNE			
	3920.99	-- Of other plastics:				
	3920.99.10	--- Of hardened proteins or of chemical derivatives of natural rubber	TNE			
	3920.99.90	--- Other	TNE			
<b>39.21</b>		<b>Other plates, sheets, film, foil and strip, of plastics.</b>				
		- Cellular:				
	3921.11	-- Of polymers of styrene:				
	3921.11.20	--- Rigid	TNE			
	3921.11.90	--- Other	TNE			
	3921.12.00	-- Of polymers of vinyl chloride	TNE			
	3921.13	-- Of polyurethanes:				
	3921.13.10	--- Rigid	TNE			
	3921.13.90	--- Other	TNE			
	3921.14	-- Of regenerated cellulose:				
	3921.14.20	--- Rigid	TNE			
	3921.14.90	--- Other	TNE			
	3921.19	-- Of other plastics:				
	3921.19.20	--- Rigid	TNE			
	3921.19.90	--- Other	TNE			
	3921.90	- Other:				
	3921.90.10	-- Of vulcanised fibre	TNE			
	3921.90.20	-- Of hardened proteins	TNE			
	3921.90.30	-- Of chemical derivatives of natural rubber	TNE			
	3921.90.90	-- Other	TNE			
<b>39.22</b>		<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>				
	3922.10	- Baths, shower-baths, sinks and wash-basins:				
	3922.10.10	-- Baths	VAL			
	3922.10.90	-- Other	VAL			
	3922.20.00	- Lavatory seats and covers	VAL			
	3922.90	- Other:				
		-- Lavatory pans, flushing cisterns and urinals:				
	3922.90.11	--- Parts of flushing cisterns	VAL			
	3922.90.12	--- Flushing cisterns equipped with their mechanisms	VAL			
	3922.90.19	--- Other	VAL			
	3922.90.90	-- Other	VAL			

**39.23 – 39.24 Section VII**

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>39.23</b>		<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>				
	3923.10	- Boxes, cases, crates and similar articles:				
	3923.10.10	-- Film, tape and optical disc cases	VAL			
	3923.10.90	-- Other	VAL			
		- Sacks and bags (including cones):				
	3923.21	-- Of polymers of ethylene:				
		--- Aseptic bags reinforced with aluminium foil (other than retort pouches):				
	3923.21.11	---- Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	VAL			
	3923.21.19	---- Other	VAL			
		--- Other:				
	3923.21.91	---- Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	VAL			
	3923.21.99	---- Other	VAL			
	3923.29	-- Of other plastics:				
	3923.29.10	--- Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	VAL			
	3923.29.90	--- Other	VAL			
	3923.30	- Carboys, bottles, flasks and similar articles:				
	3923.30.20	-- Multi-layer fibreglass reinforced fuel containers	VAL			
	3923.30.90	-- Other	VAL			
	3923.40	- Spools, cops, bobbins and similar supports:				
	3923.40.10	-- Suitable for use with the machines of heading 84.44, 84.45 or 84.48	VAL			
	3923.40.90	-- Other	VAL			
	3923.50.00	- Stoppers, lids, caps and other closures	VAL			
	3923.90	- Other:				
	3923.90.10	-- Toothpaste tubes	VAL			
	3923.90.90	-- Other	VAL			
<b>39.24</b>		<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>				
	3924.10.00	- Tableware and kitchenware	VAL			
	3924.90	- Other:				
	3924.90.10	-- Bed pans, urinals (portable type) or chamber-pots	VAL			
	3924.90.90	-- Other	VAL			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>39.25</b>		<b>Builders' ware of plastics, not elsewhere specified or included.</b>				
	3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	VAL			
	3925.20.00	- Doors, windows and their frames and thresholds for doors	VAL			
	3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	VAL			
	3925.90.00	- Other	VAL			
<b>39.26</b>		<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>				
	3926.10.00	- Office or school supplies	VAL			
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):				
	3926.20.60	-- Articles of apparel used for protection from chemical substances, radiation or fire	VAL			
	3926.20.90	-- Other	VAL			
	3926.30.00	- Fittings for furniture, coachwork or the like	VAL			
	3926.40.00	- Statuettes and other ornamental articles	VAL			
	3926.90	- Other:				
	3926.90.10	-- Floats for fishing nets	VAL			
	3926.90.20	-- Fans and handscreens, frames and handles therefor, and parts thereof	VAL			
		-- Hygienic, medical and surgical articles:				
	3926.90.32	--- Plastic moulds with denture imprints	VAL			
	3926.90.39	--- Other	VAL			
		-- Safety and protective devices:				
	3926.90.41	--- Police shields	VAL			
	3926.90.42	--- Protective masks for use in welding and similar work	VAL			
	3926.90.44	--- Life saving cushions for the protection of persons falling from heights	VAL			
	3926.90.49	--- Other	VAL			
		-- Articles for industrial uses:				
	3926.90.53	--- Transmission or conveyor belts or belting	VAL			
	3926.90.55	--- Plastic J-hooks or bunch blocks for detonators	VAL			
	3926.90.59	--- Other	VAL			
	3926.90.60	-- Poultry feeders	VAL			
	3926.90.70	-- Padding for articles of apparel or clothing accessories	VAL			
		-- Cards for jewellery or small objects of personal adornment; beads; shoe lasts:				
	3926.90.81	--- Shoe lasts	VAL			
	3926.90.82	--- Prayer beads	VAL			
	3926.90.89	--- Other	VAL			
		-- Other:				
	3926.90.91	--- Of a kind used for grain storage	VAL			
	3926.90.92	--- Empty capsules of a kind suitable for pharmaceutical use	VAL			
	3926.90.99	--- Other	VAL			