

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 3918 or 3919, 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 this Schedule the expression "plastics" means those materials of headings 3901 to 3914 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 this Schedule any reference to "plastics" also includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

- (a) Waxes of heading 2712 or 3404 ;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading 3001);
- (d) Solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents. When the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stampings foils of heading 3212;
- (e) Organic surface-active agents or preparation of headings 3402;
- (f) Run gums of ester gums (heading 3806);
- (g) Diagnostic or laboratory reagents on a backing of plastics (heading 3822);
- (h) Synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
- (ij) Saddlery or harness (heading 4201) or trunks, suitcases , handbags or other containers of heading 4202;
- (k) Plaits, wickerwork or other articles of Chapter 46;
- (l) Wall coverings of heading 4814;
- (m) Goods of section XI (textiles and textile articles);
- (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrella, walking-sticks, whips, riding-crops or parts thereof);
- (o) Imitation jewelry of heading 7117;
- (p) Articles of Section XVI (machines and mechanical or electrical appliances);
- (q) Parts of aircraft or vehicles of Section XVII;
- (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (s) Articles of Chapter 91 (for example, clock or watch cases);
- (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(w) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings 3901 to 3911 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 3901 and 3902);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading 3911);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 3910);
- (e) Resols (heading 3909) and other prepolymers.

4. The expressions “copolymers” covers all polymers in which no single Monomer unit contributes 95% or more by weight to the total polymer content.

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. Constituents comonomer units of polymers falling in the same heading shall be taken together.

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.

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.

6. In headings 3901 to 3914 the expression " primary forms " applies only to the following forms;
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).
8. For the purposes of heading 3917, the expression " tubes, pipes and hoses " means hollow products, whether semi-manufactured 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.
9. For the purposes of heading 3918, the expression "wall or ceiling coverings of plastics " applies to products in rolls, of a width not less than 45cm, 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.
10. In headings 3920 and 3921 the expression " plates , sheets, film 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).
11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier heading 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 thereof :
- (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.

Sub-heading 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 sub-heading named "other" in the same series :
 - (1) The designation in a subheading of a polymer by the prefix "poly" (e.g., 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 polymer are to be classified in the subheading named "other", provided that the chemically modified polymers are not mere specifically covered by other subheading.

(4) Polymers not meeting (1), (2) or (3) above are to be classified in the sub heading, 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.

(b) Where there is no sub-heading 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 sub-heading 3920 43, the term "plasticisers" includes secondary plasticisers.

TARIFF ITEMS	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2	3	4	5
3901	I. PRIMARY FORMS Polymers of ethylene, in primary forms			
3901 10	- <i>Polyethylene having a specific gravity of less than 0.94 :</i>			

3901 10 10	---	Linear low density polyethylene (LLDPE)	-	30%	-	
3901 10 90	---	Other	-	30%	-	
3901 20 00	-	Polyethylene having a specific gravity of 0.94 or more at 23°C	-	30%	-	
3901 30 00	-	Ethylene-vinyl acetate copolymers	-	30%	-	
3901 90	-	<i>Other:</i>				
3901 90 10	---	Linear medium density polyethylene (LMDPE)	-	30%	-	
3901 90 90	---	Other	-	30%	-	
3902	Polymers of propylene or of other olefins, in primary forms					
3902 10 00	-	Polypropylene	-	30%	-	
3902 20 00	-	Poly iso- butylene	-	30%	-	
3902 30 00	-	Propylene copolymers	-	30%	-	
3902 90 00	-	Other	-	30%	-	
3903	Polymers of styrene, in primary forms					
	<i>Polystyrene:</i>					
3903 11 00	--	Expansible	-	30%	-	
3903 19	--	<i>Other:</i>				
3903 19 10	---	Moulding Powder	-	30%	-	
3903 19 90	---	Other	-	30%	-	
3903 20 00	-	Styrene-acrylonitrile (SAN) copolymers	-	30%	-	
3903 30 00	-	Acrylonitrile-butadine-styrene (ABS) copolymers	-	30%	-	
	<i>Other:</i>					
3903 90 10	---	Copolymer, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	-	30%	-	
3903 90 20	---	Brominated polystyrene, containing by weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in note 6(b) to this chapter	-	30%	-	
3903 90 90	---	Other	-	30%	-	

3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms				
	- <i>Poly(vinyl chloride), not mixed with any other substances:</i>				
3904 10 10	--- Binders for pigments	-	30%	-	
3904 10 90	--- Other	-	30%	-	
3904 21	- <i>Other poly(vinyl chloride):</i>				
3904 21 10	-- <i>Non-plasticised:</i>				
3904 21 90	--- Poly(vinyl Chloride) resins	-	30%	-	
3904 22	-- <i>Plasticised:</i>				
3904 22 10	--- Poly(vinyl Chloride) (PVC) Resins emulsion method	-	30%	-	
3904 22 90	--- Other	-	30%	-	
3904 30	- <i>Vinyl chloride-vinyl acetate copolymers:</i>				
3904 30 10	--- Poly(vinyl derivatives)	-	30%	-	
3904 30 90	--- Other	-	30%	-	
3904 40 00	- <i>Other Vinyl chloride copolymers</i>	-	30%	-	
	- <i>Vinylidene chloride polymers:</i>				
3904 50 10	--- Copolymer of vinylidene chloride with acrylonitrile, in the form of expandible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	-	30%	-	
3904 50 90	--- Other	-	30%	-	
3904 61 00	- <i>Fluro-polymers :</i>				
	-- <i>Polytetrafluroethylene</i>	-	30%	-	
	-- <i>Other:</i>				
3904 69 10	--- Poly(vinyl floride), in one of the forms mentioned in note 6(b) to this chapter	-	30%	-	
3904 69 90	--- Other	-	30%	-	
3904 90 00	- Other	-	30%	-	
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms				

	- <i>Poly(vinyl acetate)</i> :				
3905 12	-- <i>In aqueous dispersion</i> :				
3905 12 10	--- Poly(vinyl acetate) (PVA), moulding material	-	30%	-	
3905 12 20	--- Poly(vinyl acetate) resins	-	30%	-	
3905 12 90	--- Other	-	30%	-	
3905 19	-- <i>Other</i> :				
3905 19 10	--- Poly(vinyl Acetate) (PVA) moulding material	-	30%	-	
3905 19 20	--- Poly(vinyl Acetate) and resins	-	30%	-	
3905 19 90	--- Other	-	30%	-	
	- <i>Vinyl acetate copolymers</i> :				
3905 21 00	-- In aqueous dispersion	-	30%	-	
3905 29 00	-- Other	-	30%	-	
3905 30 00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	-	30%	-	
	- <i>Other</i> :				
3905 91 00	-- Copolymers	-	30%	-	
3905 99	-- <i>Other</i> :				
3905 99 10	--- Poly(vinyl pirolidone) (p alcohol)	-	30%	-	
3905 99 90	--- Other	-	30%	-	
3906	Acrylic polymers in primary forms				
	- <i>Polymethyl methacrylate</i> :				
3906 10 10	--- Binders for pigments or inks	-	30%	-	
3906 10 90	--- Other	-	30%	-	
3906 90	- <i>Other</i> :				
3906 90 10	--- Acrylic resins	-	30%	-	
3906 90 20	--- Polyacrylate moulding powder	-	30%	-	
3906 90 30	--- Copolymers of acrylonitrile	-	30%	-	
3906 90 90	--- Other	-	30%	-	
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms				
3907 10 00	- Polyacetals	-	30%	-	

3907 20 10	- <i>Other polyethers:</i>				
3907 20 90	--- Poly(ether alcohols)	-	30%	-	
3907 30 00	--- Other	-	30%	-	
3907 30 30	- <i>Epoxide resins :</i>				
3907 30 10	--- Epoxy resins	-	30%	-	
3907 30 90	--- Others	-	30%	-	
3907 40 00	- Polycarbonates	-	30%	-	
3907 50 00	- Alkyd resins	-	30%	-	
3907 60 00	- Poly(ethylene terphthalate)	-	30%	-	
3907 60 91	- <i>Other Polyesters;</i>				
3907 91 10	-- <i>Unsaturated :</i>				
3907 91 20	--- Maleic resins	-	30%	-	
3907 91 30	--- Polyester or contract resins	-	30%	-	
3907 91 30	--- Fumaric Resins	-	30%	-	
3907 91 40	--- Diallylphthalate resins	-	30%	-	
3907 91 50	--- Poly (butylene terephthalate)	-	30%	-	
3907 91 90	--- Other	-	30%	-	
3907 99 99	-- <i>Other :</i>				
3907 99 10	--- Diallyl phthalate resins	-	30%	-	
3907 99 20	--- Poly(butylene terephthalate)	-	30%	-	
3907 99 90	--- Other	-	30%	-	
3908	Polyamides in primary forms				
3908 10	- <i>Polyamide - 6,-11,- 12, -6, 6,9, -6, 10 or - 6,12:</i>				
3908 10 10	--- Nylon moulding powder	-	30%	-	
3908 10 90	--- Other	-	30%	-	
3908 90	- <i>Other :</i>				
3908 90 10	--- Nylon moulding powder	-	30%	-	
3908 90 20	--- Nylon in other primary forms	-	30%	-	
3908 90 90	--- Other	-	30%	-	
3909	Amino-resins,Phenolic Resins and polyurethanes, in primary forms				
3909 10	- <i>Urea resins; thiourea resins :</i>				
3909 10 10	--- Urea formaldehyde resins	-	30%	-	
3909 10 90	--- Other	-	30%	-	
3902 20	- <i>Melamine resins:</i>				
3909 20 10	--- Melamine formaldehyde resins	-	30%	-	

3909 20 90	---	Other	-	30%	-	
3909 30	-	<i>Other amino-resins:</i>				
3909 30 10	---	Poly(phenylene oxide)	-	30%	-	
3909 30 90	---	Other	-	30%	-	
3909 40	-	<i>Phenolic resins :</i>				
3909 40 10	---	Cresol formaldehyde oxide	-	30%	-	
3909 40 20	---	Phenol formaldehyde resins	-	30%	-	
3909 40 30	---	Alkyl phenol-formaldehyde resins	-	30%	-	
3909 40 40	---	Ketonic resins	-	30%	-	
3909 40 50	---	Phenoxy resins	-	30%	-	
3909 40 60	---	Terpene phenolic resins	-	30%	-	
3909 40 90	---	Other	-	30%	-	
3909 50 00	-	Polyurethanes	-	30%	-	
3910	Silicones in primary forms					
3910 00 10	---	Silicone resins	-	30%	-	
3910 00 20	---	Silicone oil	-	30%	-	
3910 00 90	---	Other	-	30%	-	
3911	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					
3911 10	-	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:				
3911 10 10	---	Coumarone-indene resins	-	30%	-	
3911 10 90	---	Other	-	30%	-	
3911 90	-	<i>Other:</i>				
3911 90 10	---	Polysulphones	-	30%	-	
3911 90 90	---	Other	-	30%	-	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms					

3912 11	- Cellulose acetates :				
3912 11 10	-- <i>Non-plasticised:</i>				
3912 11 20	--- Cellulose acetate flakes	-	30%	-	
	--- Cellulose acetate moulding powder	-	30%	-	
3912 11 30	--- Cellulose acetobutyrate moulding powder	-	30%	-	
3912 11 40	--- Cellulose nitrate, dynamic grade		30%	-	
3912 11 90	--- Other	-	30%	-	
3912 12	-- <i>Plasticised :</i>				
3912 12 10	--- Cellulose acetate flakes	-	30%	-	
3912 12 20	--- Cellulose acetate moulding powder	-	30%	-	
3912 12 30	--- Cellulose acetobutyrate moulding powder	-	30%	-	
3912 12 90	--- Other	-	30%	-	
3912 20	- <i>Cellulose nitrates (including collodions):</i>				
	-- <i>Non-plasticised:</i>				
3912 20 11	--- Moulding powders	-	30%	-	
3912 20 19	--- Other	-	30%	-	
	-- <i>Plasticised :</i>				
3912 20 21	--- Moulding powders	-	30%	-	
3912 20 29	--- Other	-	30%	-	
	- <i>Cellulose ethers:</i>				
3912 31 00	-- Carboxymethyl cellulose and its salts	-	30%	-	
3912 39	-- <i>Other :</i>				
3912 39 11	--- Ethylcellulose, non-plasticised	-	30%	-	
3912 39 12	--- Methylcellulose, non-plasticised	-	30%	-	
3912 39 19	--- Other cellulose ethers, non-plasticised	-	30%	-	
3912 39 21	--- Ethyl cellulose, Plasticised	-	30%	-	
3912 39 22	--- Methyl cellulose, plasticised	-	30%	-	
3912 39 29	--- Other cellulose ethers, plasticised	-	30%	-	
3912 90	- <i>Other:</i>				
3912 90 10	--- Cellulose propionate and aceto propionate non plasticised	-	30%	-	
3912 90 20	--- Viscose sponge	-	30%	-	
3912 90 90	--- Other	-	30%	-	

3913	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			
3913 10	- <i>Alginic acid, its salts and esters :</i>			
3913 10 10	--- Sodium Alginate	-	30%	-
3913 10 90	--- Other	-	30%	-
3913 90	- <i>Other :</i>			
	--- <i>Chemical derivatives of natural rubber:</i>			
3913 90 11	---- Chlorinated Rubber	-	30%	-
3913 90 19	---- Other	-	30%	-
3913 90 20	--- Hardened proteins (for example hardened casein, gelatin)	-	30%	-
3913 90 30	--- Dextran	-	30%	-
3913 90 90	--- Other	-	30%	-
3914	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms			
3914 00 10	--- Ion-exchangers of the condensation, polycondensation or polyaddition type	-	30%	-
3914 00 20	--- Ion-exchangers of polymerisation or co-polymerisation type	-	30%	-
3914 00 90	--- Other	-	30%	-
	II. -WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
3915	Waste, parings and scrap,			

of plastics					
3915 10 00	- Of polymers of ethylene	-	30%	-	
3915 20 00	- Of polymers of styrene	-	30%	-	
3915 30	- <i>Of polymers of vinyl chloride:</i>				
3915 30 10	--- Of co-polymers of vinyl chloride	-	30%	-	
3915 30 90	--- Other	-	30%	-	
3915 90	- <i>Of other plastics :</i>				
3915 90 10	--- Of polypropylene	-	30%	-	
	--- <i>Of polymers of vinyl acetate :</i>				
3915 90 21	---- Of copolymers of vinyl acetate	-	30%	-	
3915 90 29	---- Other	-	30%	-	
3915 90 30	--- Of acrylic polymers and methacrylic copolymers	-	30%	-	
	--- <i>Of alkyds, polyesters and epoxide resins :</i>				
3915 90 41	---- Of alkyds and polyesters	-	30%	-	
3915 90 42	---- Of Pet Bottles	-	30%	-	
3915 90 49	---- Of epoxide resins	-	30%	-	
3915 90 50	--- Of polyimides	-	30%	-	
	--- <i>Of Amino resins and phenolic resins and polyuretanes :</i>				
3915 90 61	---- Of phenoplast	-	30%	-	
3915 90 62	---- Of aminoplast	-	30%	-	
3915 90 63	---- Of polyurethanes	-	30%	-	
	--- <i>Of cellulose and its chemical derivatives :</i>				
3915 90 71	---- Of regenerated cellulose	-	30%	-	
3915 90 72	---- Cellulose plastic waste film as such cellulose nitrates film non- plasticised	-	30%	-	
3915 90 73	---- Cellulose plastic waste film as such cellulose nitrates plasticised	-	30%	-	
3915 90 74	---- Cellulose plastic waste film as such cellulose acetate non plasticised	-	30%	-	
3915 90 75	---- Cellulose plastic waste film as such cellulose acetate plasticised	-	30%	-	

3915 90 90	---	Other	-	30%	-	
3916	---	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics				
3916 10	-	<i>Of polymers of ethylene :</i>				
3916 10 10	---	Rods of polyethylene	-	30%	-	
3916 10 20	---	Canes	-	30%	-	
3916 10 90	---	Other	-	30%	-	
3916 20	-	Of polymers of vinyl chloride				
	---	<i>Of poly(vinyl chloride) copolymers :</i>				
3916 20 11	----	Canes	-	30%	-	
3916 20 19	----	Other	-	30%	-	
	---	<i>Other:</i>				
3916 20 91	----	Canes	-	30%	-	
3916 20 99	----	Other	-	30%	-	
3916 90	-	<i>Of other plastics :</i>				
3916 90 10	---	Canes	-	30%	-	
	--	<i>Other :</i>				
	---	<i>Of phenoplast, Aminoplast, Alkyds and Polyesters, Polyurethanes, Epoxide-resins (including waste and scrap), Polypropylene and Acrylic, methacrylic and acrylomethacrylic polymers :</i>				
3916 90 21	----	Of Phenoplast	-	30%	-	
3916 90 22	----	Of Aminoplast	-	30%	-	
3916 90 23	----	Of Alkyds and polyesters	-	30%	-	
3916 90 24	----	Of Polyamides	-	30%	-	
3916 90 25	----	Of Polyurethanes	-	30%	-	
3916 90 26	----	Of Epoxide-resins	-	30%	-	
3916 90 27	----	Of Polypropylene	-	30%	-	
3916 90 28	----	Of Acrylicmethacrylic and acrylomethacrylic polymers	-	30%	-	
	---	<i>Of polymerisation and copolymerisation products of polystyrene and</i>				

3916 90 31	---- <i>polymethyl methacrylate :</i> ---- Polymerisation and copolymerisation products of polystyrene	-	30%	-	
3916 90 32	---- Polymethyl methacrylate	-	30%	-	
3916 90 40	--- Regenerated cellulose	-	30%	-	
3916 90 50	--- Cellulose nitrate and celluloid, whether or not plasticized	-	30%	-	
3916 90 60	--- Vulcanized fibre	-	30%	-	
3916 90 70	--- Cellulose acetate and acetate butyrate, whether or not plasticized	-	30%	-	
3916 90 80	--- Vinyl plastic	-	30%	-	
3916 90 90	--- Other polymerisation and copolymerisation products	-	30%	-	
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics				
	- <i>Artificial guts (sausage casings) of hardened protein or of cellulosic materials:</i>				
3917 10 10	--- Of hardened protein	-	30%	-	
3910 10 20	--- Of cellulosic materials	-	30%	-	
	- <i>Tubes, pipes and hoses, rigid:</i>				
3917 21	-- <i>Of polymers of ethylene :</i>				
3917 21 10	--- Tubes of polyethylene	-	30%	-	
3917 21 90	--- Other	-	30%	-	
3917 22 00	-- <i>Of polymers of propylene</i>	-	30%	-	
3917 23	-- <i>Of polymers of vinyl chloride :</i>				
3917 23 10	--- Seamless tubes	-	30%	-	
3917 23 90	--- Other	-	30%	-	
3917 29	-- <i>Of other plastics :</i>				
3917 29 10	--- Seamless tube of copolymers of vinyl acetate and vinyl chloride	-	30%	-	
3917 29 20	--- Seamless tubes of polymers and copolymers of polystyrene	-	30%	-	
3917 29 30	--- Tubes of cellulose nitrate and celluloid, whether or not plasticised	-	30%	-	

3917 29 40	---	Tubes of cellulose acetate or acetate butyrate	-	30%	-	
3917 29 50	---	Tubes of vinyl plastics	-	30%	-	
3917 29 90	---	Other	-	30%	-	
	-	<i>Other tubes, pipes and hoses:</i>				
3917 31 00	--	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6. M/Pa	-	30%	-	
	--	<i>Other, not reinforced or otherwise combined with other materials, without fittings:</i>				
3917 32 10	---	Of condensation or rearrangement polymerization products, whether or not chemically modified	-	30%	-	
3917 32 20	---	Of addition polymerisation products	-	30%	-	
3917 32 90	---	Other	-	30%	-	
3917 33 00	--	Other, not reinforced or otherwise combined with other materials, with fittings	-	30%	-	
	--	<i>Other:</i>				
3917 39 10	---	Of condensation or rearrangement polymerization products, whether or not chemically modified	-	30%	-	
3917 39 20	---	Of addition polymerisation products	-	30%	-	
3917 39 90	---	Other	-	30%	-	
3917 40 00	-	Fittings	-	30%	-	
3918		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				
	-	<i>Of polymers of vinyl chloride :</i>				
39 18 10 10	---	Wall or ceiling coverings	-			

	combined with knitted or woven fabrics, nonwovens or felts				
3918 10 90	---	Other	-	30%	-
3918 90	-	<i>Of other plastics :</i>			
3918 90 10	---	Floor coverings of linoxyn	-	30%	-
3918 90 20	---	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	-	30%	-
3918 90 90	---	Other	-	30%	-
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls				
3919 10 00	-	In rolls of width not exceeding 20 cm	-	30%	-
3919 90	-	<i>Other :</i>			
3919 90 10	---	Plastic stickers, whether or not printed, embossed, and or impregnated.	-	30%	-
3919 90 20	---	Cellulose adhesive tape	-	30%	-
3919 90 90	---	Other	-	30%	-
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not-reinforced, laminated, supported or similarly combined with other materials				
3920 10	-	<i>Of polymers of ethylene :</i>			
	---	<i>Sheets of polyethylene:</i>			
3920 10 11	----	Rigid, plain	-	30%	-
3920 10 12	----	Flexible, plain	-	30%	-
3920 10 19	----	Other	-	30%	-
	---	<i>Other :</i>			
3920 10 91	----	Rigid, plain	-	30%	-
3920 10 92	----	Flexible, plain	-	30%	-
3920 10 99	----	Other	-	30%	-
3920 20	-	<i>Of polymers of propylene :</i>			
3920 20 10	---	Rigid, plain	-	30%	-
3920 20 20	---	Flexible, plain	-	30%	-
3920 20 90	---	Other	-	30%	-
3920 30	-	<i>Of polymers of styrene :</i>			

3920 30 10	---	Rigid, plain	-	30%	-	
3920 30 20	---	Flexible, plain	-	30%	-	
3920 30 90	---	Other	-	30%	-	
	-	<i>Of polymers of vinyl chloride:</i>				
3920 43 00	--	Containing by weight not less than 6% of plasticiers	-	30%	-	
3920 49 00	--	Other	-	30%	-	
3920 51	-	<i>Of acrylic polymers:</i>				
	--	<i>Of poly(methyl methacrylate):</i>				
	---	<i>Sheets :</i>				
3920 51 11	----	Rigid, plain	-	30%	-	
3920 51 12	----	Flexible, plain	-	30%	-	
3920 51 19	----	Other	-	30%	-	
	---	<i>Other :</i>				
3920 51 91	----	Rigid, plain	-	30%	-	
3920 51 92	----	Flexible, plain	-	30%	-	
3920 51 99	----	Other	-	30%	-	
3920 59	--	<i>Other :</i>				
	---	<i>Polyacrylate sheets</i>				
3920 59 11	----	Rigid, plain	-	30%	-	
3920 59 12	----	Flexible, plain	-	30%	-	
3920 59 19	----	Other	-	30%	-	
	---	<i>Other :</i>				
3920 59 91	----	Rigid, plain	-	30%	-	
3920 59 92	----	Flexible, plain	-	30%	-	
3920 59 99	----	Other	-	30%	-	
	-	<i>Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :</i>				
3920 61	--	<i>Of polycarbonates :</i>				
3920 61 10	---	Rigid, plain	-	30%	-	
3920 61 20	---	Flexible, plain	-	30%	-	
3920 61 90	---	Other	-	30%	-	
3920 62	--	<i>Of poly(ethylene terephthalate):</i>				
3920 62 10	---	Rigid, plain	-	30%	-	
3920 62 20	---	Flexible, plain	-	30%	-	
3920 62 90	---	Other	-	30%	-	
3920 63	--	<i>Of Unsaturated polyesters :</i>				
3920 63 10	---	Rigid, plain	-	30%	-	
3920 63 20	---	Flexible, plain	-	30%	-	
3920 63 90	---	Other	-	30%	-	
3920 69	--	<i>Of other polyesters:</i>				
	---	<i>Polyesters chips :</i>				
3920 69 11	----	Rigid, plain	-	30%	-	

3920 69 12	---- Flexible, plain	-	30%	-	
3920 69 19	---- Other	-	30%	-	
	--- <i>Packaging polyester film :</i>				
3920 69 21	---- Rigid, plain	-	30%	-	
3920 69 22	---- Flexible, plain	-	30%	-	
3920 69 29	---- Other	-	30%	-	
	--- <i>Sun and or dust control polyester film :</i>				
3920 69 31	---- Rigid, plain	-	30%	-	
3920 69 32	---- Flexible, plain	-	30%	-	
3920 69 39	---- Other	-	30%	-	
	--- <i>Other Polyester film :</i>				
3920 69 41	---- Rigid, plain	-	30%	-	
3920 69 42	---- Flexible, plain	-	30%	-	
3920 69 49	---- Other	-	30%	-	
	--- <i>Other :</i>				
3920 69 91	---- Rigid, plain	-	30%	-	
3920 69 92	---- Flexible, plain	-	30%	-	
3920 69 99	---- Other	-	30%	-	
	--- <i>Of cellulose or its chemical derivatives:</i>				
3920 71	-- <i>Of regenerated cellulose:</i>				
	--- <i>Cello fan or transparent paper :</i>				
3920 71 11	---- Film, plain	-	30%	-	
3920 71 12	---- Sheet, plain	-	30%	-	
3920 71 19	---- Other	-	30%	-	
	--- <i>Other:</i>				
3920 71 91	---- Film, plain	-	30%	-	
3920 71 92	---- Sheet, Plain	-	30%	-	
3920 71 99	---- Other	-	30%	-	
	--- <i>Sheets of cellulose nitrate and celluloid, whether or not plasticized :</i>				
3920 79 11	---- Film, plain	-	30%	-	
3920 79 12	---- Sheet, plain	-	30%	-	
3920 79 19	---- Other	-	30%	-	
	--- <i>Other :</i>				
3920 79 91	---- Rigid , plain	-	30%	-	
3920 79 92	---- Flexible, plain	-	30%	-	
3920 79 99	---- Other	-	30%	-	
3920 72	-- <i>Of Vulcanised fibre :</i>				
3920 72 10	--- Rigid, plain	-	30%	-	
3920 72 20	--- Flexible, plain	-	30%	-	
3920 72 90	--- Other	-	30%	-	
3920 73	-- <i>Of cellulose acetate</i>				
	--- <i>Sheet of cellulose acetate,</i>				

	<i>non plasticized :</i>			
3920 73 11	---- Rigid, plain	-	30%	-
3920 73 12	---- Flexible, plain	-	30%	-
3920 73 19	---- Other	-	30%	-
	--- <i>Sheet of cellulose acetate , plasticized :</i>			
3920 73 21	---- Rigid, plain	-	30%	-
3920 73 22	---- Flexible, plain	-	30%	-
3920 73 29	---- Other	-	30%	-
	--- <i>Other :</i>			
3920 73 91	---- Rigid, plain	-	30%	-
3920 73 92	---- Flexible, plain	-	30%	-
3920 73 99	---- Other	-	30%	-
3920 79	-- <i>Of other cellulose derivatives :</i>			
	--- <i>Sheets of cellulose nitrate and celluloid, whether or not plasticized :</i>			
3920 79 11	---- Rigid, plain	-	30%	-
3920 79 12	---- Flexible, plain	-	30%	-
3920 79 19	---- Other	-	30%	-
	--- <i>Other :</i>			
3920 79 91	---- Rigid , plain	-	30%	-
3920 79 92	---- Flexible, plain	-	30%	-
3920 79 99	---- Other	-	30%	-
	- <i>Of other plastics:</i>			
3920 91	-- <i>Of poly(vinyl butyral):</i>			
3920 91 11	---- Rigid, plain	-	30%	-
3920 91 12	---- Flexible, plain	-	30%	-
3920 91 19	---- Other	-	30%	-
3920 92	-- <i>Of polyamides:</i>			
	--- <i>Poly(amide fluoride) film :</i>			
3920 92 11	---- Rigid, plain	-	30%	-
3920 92 12	---- Flexible, plain	-	30%	-
3920 92 19	---- Other	-	30%	-
	--- <i>Other :</i>			
3920 92 91	---- Rigid, plain	-	30%	-
3920 92 92	---- Flexible, plain	-	30%	-
3920 92 99	---- Other	-	30%	-
3920 93	-- <i>Of amino-resins :</i>			
3920 93 10	--- Rigid, plain	-	30%	-
3920 93 20	--- Flexible, plain	-	30%	-
3920 93 90	--- Other	-	30%	-
3920 94	-- <i>Of phenolic resins :</i>			
3920 94 10	--- Rigid, plain	-	30%	-
3920 94 20	--- Flexible, plain	-	30%	-
3920 94 90	--- Other	-	30%	-

3920 99	-- <i>Of other plastics:</i> --- <i>Plates, sheets, film, foil and strip of poly(vinyl acetate) :</i> ---- Rigid, plain ---- Flexible, plain ---- Other ---- <i>Film, sheets, strip of vinyl plastics :</i> ---- Rigid, plain ---- Flexible, plain ---- Other --- <i>Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate :</i> ---- Rigid, plain ---- Flexible, plain ---- Other ---- <i>Sheet of Poly(tetrafluoroethylene) (PTFE) :</i> ---- Rigid, plain ---- Flexible, plain ---- Other ---- <i>Retro - reflective sheeting :</i> ---- Rigid, plain ---- Flexible, plain ---- Other ---- Clicking boards for leather machinery ---- <i>Other :</i> ---- Rigid, plain ---- Flexible, plain ---- Other			30%	-	
3920 99 11				30%	-	
3920 99 12				30%	-	
3920 99 19				30%	-	
3920 99 21				30%	-	
3920 99 22				30%	-	
3920 99 29				30%	-	
3920 99 31				30%	-	
3920 99 32				30%	-	
3920 99 39				30%	-	
3920 99 41				30%	-	
3920 99 42				30%	-	
3920 99 49				30%	-	
3920 99 51				30%	-	
3920 99 52				30%	-	
3920 99 59				30%	-	
3920 99 60				30%	-	
3920 99 91				30%	-	
3920 99 92				30%	-	
3920 99 99				30%	-	
3921	Other plates, sheets film , foil and strip, of plastics					
3921 11 00	- Cellular : -- Of polymers of styrene			30%	-	
3921 12 00	-- Of polymers of vinyl chloride -- <i>Of polyurethanes:</i>			30%	-	
3921 13 10	---			30%	-	
3921 13 90	---			30%	-	
3921 14 00	-- Of regenerated cellulose			30%	-	
3921 19 00	-- Of other plastics			30%	-	
3921 90	- <i>Other :</i>					

3921 90 10	---	Thermocol	-	30%	-	
	---	<i>Of polymers of vinyl chloride :</i>				
3921 90 21	----	Rigid, lacquered	-	30%	-	
3921 90 22	----	Flexible, lacquered	-	30%	-	
3921 90 23	----	Rigid, metallised	-	30%	-	
3921 90 24	----	Flexible, metallised	-	30%	-	
3921 90 25	----	Rigid, laminated	-	30%	-	
3921 90 26	----	Flexible, laminated	-	30%	-	
3921 90 29	----	Other	-	30%	-	
	---	<i>Of regenerated cellulose :</i>				
3921 90 31	----	Rigid, lacquered	-	30%	-	
3921 90 32	----	Flexible, lacquered	-	30%	-	
3921 90 33	----	Rigid, metallised	-	30%	-	
3921 90 34	----	Flexible, metallised	-	30%	-	
3921 90 35	----	Rigid, laminated	-	30%	-	
3921 90 36	----	Flexible, laminated	-	30%	-	
3921 90 39	----	Other	-	30%	-	
	---	<i>Other :</i>				
3921 90 91	----	Rigid, lacquered	-	30%	-	
3921 90 92	----	Flexible, lacquered	-	30%	-	
3921 90 93	----	Rigid, metallised	-	30%	-	
3921 90 94	----	Flexible, metallised	-	30%	-	
3921 90 95	----	Rigid, laminated	-	30%	-	
3921 90 96	----	Flexible, laminated	-	30%	-	
3921 90 99	----	Other	-	30%	-	
3922		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics				
3922 10 00	-	Baths, shower-baths, sinks and wash basins	-	30%	-	
3922 20 00	-	Lavatory seats and covers	-	30%	-	
3922 90 00	-	Other	-	30%	-	
3923		Articles for the conveyance or packing of goods of plastics; stoppers, lids, caps and other closures, of plastics				
3923 10	-	<i>Boxes, cases, crates and similar articles :</i>				

3923 10 10	---	Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	-	30%	-	
3923 10 20	---	Watch-box, jewellery box and similar containers of plastics	-	30%	-	
3923 10 30	---	Insulated ware	-	30%	-	
3923 10 40	---	Packing for accommodating connectors	-	30%	-	
3923 10 90	---	Other	-	30%	-	
	-	<i>Sacks and bags (including cones):</i>				
3923 21 00	--	Of polymers of ethylene	-	30%	-	
	--	<i>Of other plastics:</i>				
3923 29 10	---	Of poly(vinyl chloride)	-	30%	-	
3923 29 90	---	Other	-	30%	-	
3923 30	-	<i>Carboys, bottles, flasks and similar articles :</i>				
3923 30 10	---	Insulated ware	-	30%	-	
3923 30 90	---	Other	-	30%	-	
3923 40 00	-	Spools, cops, bobbins and similar supports	-	30%	-	
	-	<i>Stoppers, lids, caps and other closures :</i>				
3923 50 10	---	Caps and capsules for bottles	-	30%	-	
3923 50 90	---	Other	-	30%	-	
3923 90	-	<i>Other :</i>				
3923 90 10	---	Insulated ware	-	30%	-	
3923 90 20	---	Aseptic bags	-	30%	-	
3923 90 90	---	Other	-	30%	-	
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics					
3924 10	-	<i>Tableware and kitchen ware :</i>				
3924 10 10	---	Insulated ware	-	30%	-	
3924 10 90	---	Other	-	30%	-	
3924 90	-	<i>Other :</i>				
3924 90 10	---	Toilet articles	-	30%	-	
3924 90 20	---	Insulated ware	-	30%	-	
3924 90 90	---	Other	-	30%	-	

3925	Builders' ware of plastics, not elsewhere specified or included				
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L	-	30%	-	
3925 20 00	- Doors, windows and their frames and thresholds for doors	-	30%	-	
3925 30 00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	-	30%	-	
3925 90	- <i>Other</i> :				
3925 90 10	--- Of polyurethane	-	30%	-	
3925 90 90	--- Other	-	30%	-	
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914				
3926 10	-- <i>Office or school supplies</i> : --- <i>Office supplies of a kind classified as stationery other than pins, clips, and writing instruments</i> :				
3926 10 11	---- Of polyurethane foam	-	30%	-	
3926 10 19	---- Other	-	30%	-	
	-- <i>Other</i> :				
3926 10 91	---- Of polyurethane foam	-	30%	-	
3926 10 99	---- Other	-	30%	-	
3926 20	- <i>Articles of apparel and clothing accessories (including gloves, mittens and mitts)</i> --- <i>Gloves</i> :				
3926 20 11	---- Disposable	-	30%	-	
3926 20 19	---- Non-disposable	-	30%	-	
	--- <i>Aprons</i> :				
3926 20 21	---- Of polyurethane foam	-	30%	-	
3926 20 29	---- Other	-	30%	-	
	--- <i>Plastic sticker for garments</i> :				
3926 20 31	---- Of polyurethane foam	-	30%	-	
3926 20 39	---- Other	-	30%	-	
	--- <i>Collar stays, patties, butterfly, shoulder-pads</i>				

	<i>and other stays :</i>				
3926 20 41	---- Of polyurethane foam	-	30%	-	
3926 20 49	---- Other	-	30%	-	
	--- <i>Other :</i>				
3926 20 91	---- Of polyurethane foam	-	30%	-	
3926 20 99	---- Other	-	30%	-	
3926 30	- <i>Fittings for furniture, coach work or the like :</i>				
3926 30 10	--- Of polyurethane foam	-	30%	-	
3926 30 90	--- Other	-	30%	-	
3926 40	- <i>Statuettes and other ornamental articles :</i>				
	--- <i>Bangles :</i>				
3926 40 11	---- Of polyurethane foam	-	30%	-	
3926 40 19	---- Other	-	30%	-	
	--- <i>Beads :</i>				
3926 40 21	---- Of polyurethane foam	-	30%	-	
3926 40 29	---- Other	-	30%	-	
	--- <i>Statuettes :</i>				
3926 40 31	---- Of polyurethane foam	-	30%	-	
3926 40 39	---- Other	-	30%	-	
	--- <i>Table and other household articles (including hotel and restaurant) for decoration :</i>				
3926 40 41	---- Of polyurethane foam	-	30%	-	
3926 40 49	---- Other	-	30%	-	
	--- <i>Decorative sheets :</i>				
3926 40 51	---- Of polyurethane foam	-	30%	-	
3926 40 59	---- Other	-	30%	-	
3926 40 60	--- Sequine	-	30%	-	
	--- <i>Other :</i>				
3926 40 91	---- Of polyurethane foam	-	30%	-	
3926 40 99	---- Other	-	30%	-	
3926 90	- <i>Other :</i>				
3926 90 10	--- PVC belt conveyor	-	30%	-	
	--- <i>Couplers, packing rings, O rings and the like;</i>				
3926 90 21	--- Of polyurethane foam	-	30%	-	
3926 90 29	--- Other	-	30%	-	
	--- <i>Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts:</i>				
3926 90 31	--- Of polyurethane foam	-	30%	-	
3926 90 39	--- Other	-	30%	-	
	--- <i>Rings, buckles, tacks,</i>				

	<i>washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products ; patterns for leather foot wear, leather garments and leather goods:</i>				
3926 90 41	---- Of polyurethane foam	-	30%	-	
3926 90 49	---- Other	-	30%	-	
	--- <i>Retro-reflective sheeting of other than of heading 3920 :</i>				
3926 90 51	---- Of polyurethane foam	-	30%	-	
3926 90 59	---- Other	-	30%	-	
	--- <i>Hangers :</i>				
3926 90 61	---- Of polyurethane foam	-	30%	-	
3926 90 69	---- Other	-	30%	-	
	--- <i>Plastic or nylon tipped hammers ; Insulating linear of nylon , HDPE :</i>				
3926 90 71	---- Of polyurethane foam	-	30%	-	
3926 90 79	---- Other	-	30%	-	
3926 90 80	--- Polypropylene articles, not elsewhere specified or included	-	30%	-	
	--- <i>Other:</i>				
3926 90 91	---- Of polyurethane foam	-	30%	-	
3926 90 99	---- Other	-	30%	-	