

**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);
  - (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);

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- (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.
- 4.- The expression “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, constituent 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.

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- 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 39.01 to 39.14, 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 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).
- 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.
- 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.
- 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).
- 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.

(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.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(5)	(4)	(6)
		<b>I - PRIMARY FORMS</b>			
<b>39.01</b>		<b>Polymers of ethylene, in primary forms.</b>			
	3901.10.00	- Polyethylene having a specific gravity of less than 0.94	kg	5%	Free
	3901.20.10	- Polyethylene having a specific gravity of 0.94 or more --- Black polyethylene imported by VAT registered optical fibre cable manufacturing industry	kg	5%	Free
	3901.20.90	--- Other	kg	5%	Free
	3901.30.00	- Ethylene-vinyl acetate copolymers	kg	5%	Free
	3901.90.00	- Other	kg	5%	Free
<b>39.02</b>		<b>Polymers or propylene or of other olefins, in primary forms.</b>			
	3902.10.00	- Polypropylene	kg	5%	Free
	3902.20.00	- Polyisobutylene	kg	5%	Free
	3902.30.00	- Propylene copolymers	kg	5%	Free
	3902.90.00	- Other	kg	5%	Free
<b>39.03</b>		<b>Polymers of styrene, in primary forms.</b>			
		- Polystyrene:			
	3903.11.00	-- Expansible	kg	5%	Free
	3903.19.00	-- Other	kg	5%	Free
	3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	kg	5%	Free
	3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	5%	Free
	3903.90.00	- Other	kg	5%	Free
<b>39.04</b>		<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>			
	3904.10.00	- Poly (vinyl chloride), not mixed with any other substances - Other poly (vinyl chloride):	kg	5%	Free
	3904.21.00	-- Non-plasticised	kg	5%	Free
	3904.22.00	-- Plasticised	kg	5%	Free
	3904.30.00	- Vinyl chloride-vinyl acetate copolymers	kg	5%	Free
	3904.40.00	- Other vinyl chloride copolymers	kg	5%	Free
	3904.50.00	- Vinylidene chloride polymer - Fluoro-polymers:	kg	5%	Free
	3904.61.00	-- Polytetrafluoroethylene	kg	5%	Free
	3904.69.00	-- Other	kg	5%	Free
	3904.90.00	- Other	kg	5%	Free
<b>39.05</b>		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other</b>			

	<b>vinyl polymers in primary forms.</b>				
	- Poly (vinyl acetate):				
	3905.12.00 -- In aqueous dispersion	kg	10%	Free	
	3905.19.00 -- Other	kg	5%	Free	
	- Vinyl acetate copolymers :				
	3905.21.00 -- In aqueous dispersion	kg	10%	Free	
	3905.29.00 -- Other	kg	5%	Free	
	3905.30.00 - Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg	5%	Free	
	- Other				
	3905.91.00 -- Copolymers	kg	5%	Free	
	3905.99.00 -- Other	kg	5%	Free	
<b>39.06</b>	<b>Acrylic polymers in primary forms.</b>				
	3906.10.00 - Poly (methyl methacrylate)	kg	5%	Free	
<b>39.07</b>	3906.90.00 - Other	kg	10%	Free	
	<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	kg	5%	Free	
	3907.20.00 - Other polyethers	kg	5%	Free	
	3907.30.00 - Epoxide resins	kg	5%	Free	
	3907.40.00 - Polycarbonates	kg	5%	Free	
	3907.50.00 - Alkyd resins	kg	5%	Free	
	- Polyethylene terephthalate :				
	3907.60.10 --- Imported by VAT registered textile yarn manufacturer	kg	5%	Free	
	3907.60.90 --- other	kg	5%	Free	
	3907.70.00 - Poly (lactic acid)	kg	5%	Free	
	- Other polyesters				
	3907.91.00 -- Unsaturated	kg	5%	Free	
	3907.99.00 -- Other	kg	5%	Free	
<b>39.08</b>	<b>Polyamides in primary forms.</b>				
	3908.10.00 - Polyamide -6,-11,-12,-6,6,-6,9,-6,10 or -6,12:	kg	5%	Free	
<b>39.09</b>	3908.90.00 - Other	kg	5%	Free	
	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>				
	3909.10.00 - Urea resins; thiourea resins	kg	15%	Free	
	- Melamine resins				
	3909.20.10 --- Imported by VAT registered melamine products manufacturing industries	kg	10%	Free	
	3909.20.90 --- Other	kg	10%	Free	
	- Other amino-resins				
	3909.30.10 --- Polymeric-methylene diphenyl di-isocyanate imported by VAT registered refrigerator/freezer manufacturers	kg	10%	Free	
	3909.30.90 --- Other	kg	10%	Free	
	- Phenolic resins				
	3909.40.10 --- Imported by VAT registered ink manufacturing industries	kg	10%	Free	
	3909.40.90 --- Other	kg	10%	Free	
	3909.50.00 - Polyurethanes	kg	5%	Free	
<b>39.10</b>	3910.00.00 <b>Silicones in primary forms.</b>	kg	5%	Free	
<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	kg	5%	Free	
	3911.90.00 - Other	kg	5%	Free	
<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	kg	5%	Free	
	3912.12.00 -- Plasticised	kg	5%	Free	
	3912.20.00 - Cellulose nitrated (including collodions)	kg	5%	Free	
	- Cellulose ethers:				
	3912.31.00 -- Carboxymethylcellulose and its salts	kg	5%	Free	
	3912.39.00 -- Other	kg	5%	Free	
	3912.90.00 - Other	kg	5%	Free	
<b>39.13</b>	<b>Natural polymers (for example, alginic acid) and modified natural polymers</b>				

		<b>(for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</b>			
	3913.10.00	- Alginate acid, its salts and esters	kg	5%	Free
	3913.90.00	- Other	kg	5%	Free
39.14	3914.00.00	<b>Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms.</b>	kg	5%	Free
		<b>II. - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>			
39.15		<b>Waste, parings and scrap, or plastics.</b>			
	3915.10.00	- Of polymers of ethylene	kg	5%	Free
	3915.20.00	- Of polymers of styrene	kg	5%	Free
	3915.30.00	- Of polymers of vinyl chloride	kg	5%	Free
	3915.90.00	- Of other plastics	kg	5%	Free
39.16		<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>			
	3916.10.00	- Of polymers of ethylene	kg	5%	Free
		- Of polymers of vinyl chloride			
	3916.20.10	--- For door, window and photo frame	kg	10%	Free
	3916.20.90	--- Other	kg	5%	Free
		- Of other plastics			
	3916.90.10	--- FRP rod imported by VAT registered optical fibre cable manufacturing industry	kg	5%	Free
	3916.90.20	--- Fibre reinforced polymer (FRP) sticks and profile shapes	kg	5%	Free
	3916.90.90	--- Other	kg	5%	Free
39.17		<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>			
	3917.10.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg	10%	Free
		- Tubes, pipes and hoses, rigid:			
	3917.21.00	-- Of polymers of ethylene	kg	25%	Free
	3917.22.00	-- Of polymers of propylene	kg	25%	Free
		-- Of polymers of vinyl chloride:			
	3917.23.10	--- PVC shrinkable tube (plain)	kg	10%	Free
	3917.23.20	--- FEP/Teflon tube imported by VAT registered medical equipment manufacturing industry	kg	25%	Free
	3917.23.90	--- Other	kg	25%	Free
		-- Of other plastics			
	3917.29.10	--- Silicone tubing for laboratory use; Hoses pipe for gas cylinder	kg	10%	Free
		--- Other			
	3917.29.91	---- Fibre glass imported by VAT registered electric fan manufacturers	kg	25%	Free
	3917.29.99	---- Other	kg	25%	Free
		- Other tubes, pipes and hoses:			
		-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa:			
	3917.31.10	--- Silicone tubing for laboratory use	kg	10%	Free
	3917.31.90	--- Other	kg	25%	Free
		-- Other, not reinforced or otherwise combined with other materials, with Fittings			
	3917.32.10	--- Silicone tubing for laboratory use	kg	10%	Free
	3917.32.20	--- Tubes upto 10" dia for packing IV fluids	kg	5%	Free
	3917.32.90	--- Other	kg	25%	Free
		-- Other, not reinforced or otherwise combined with other materials, with Fittings			
	3917.33.10	--- Silicone tubing for laboratory use	kg	10%	Free
	3917.33.90	--- Other	kg	25%	Free
		-- Other			
	3917.39.10	--- Silicone tubing for laboratory use	kg	10%	Free
	3917.39.90	--- Other	kg	25%	Free
		- Fittings			
	3917.40.10	--- Silicone tube imported by VAT registered medical instruments manufacturing industries	kg	25%	Free
	3917.40.90	--- Other	kg	25%	Free

<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>				
	3918.10.00 - Of polymers of vinyl chloride	kg	25%	Free	
	3918.90.00 - Of other plastics	kg	25%	Free	
<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>				
	3919.10.00 - In rolls of a width not exceeding 20 cm	kg	25%	Free	
	- Other				
	3919.90.10 --- Self adhesive tape in rolls exceeding 20cm imported by VAT registered manufacturers	kg	25%	Free	
	3919.90.20 --- Performance Tape/Closure/Side Tape	kg	25%	Free	
	3919.90.30 --- Scratch off label imported by VAT registered SIM card or Smart card manufacturing industry	kg	25%	Free	
	--- Other				
	3919.90.91 ---- Re-seal tape imported by VAT registered sanitary napkin manufacturers	kg	25%	Free	
	3919.90.99 ---- Other	kg	25%	Free	
<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>				
	- Of polymers of ethylene				
	3920.10.10 --- Stretch wrapping film	kg	25%	Free	
	3920.10.20 --- Imported by VAT registered personal hygiene products manufacturing industries	kg	25%	Free	
	3920.10.90 --- Other	kg	25%	Free	
	- Of polymers of propylene				
	3920.20.10 --- In printed form	kg	25%	Free	
	3920.20.20 --- Non-printed cast polypropylene film	kg	10%	Free	
	3920.20.90 --- Other	kg	10%	Free	
	3920.30.00 - Of polymers of styrene	kg	25%	Free	
	- Of polymers of Vinyl chloride				
	3920.43.00 -- Containing by weight not less than 6% of plasticizers	kg	25%	Free	
	-- Other				
	3920.49.10 --- PVC film and PVDC film for blister pack for medicine	kg	10%	Free	
	--- Printed PVC sheet				
	3920.49.21 ---- Imported by VAT registered SIM card or Smart card manufacturing industry	kg	25%	Free	
	3920.49.29 ---- Other	kg	25%	Free	
	3920.49.30 --- PVC film imported by VAT registered medical instruments manufacturing industries	kg	25%	Free	
	3920.49.40 --- PVC sheet imported by VAT registered SIM card or Smart card manufacturing industry	kg	25%	Free	
	3920.49.90 --- Other	kg	25%	Free	
	- Of acrylic polymers				
	3920.51.00 -- Of poly(methyl methacrylate)	kg	25%	Free	
	3920.59.00 -- Other	kg	25%	Free	
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters				
	3920.61.00 -- Of polycarbonates	kg	25%	Free	
	-- Of poly(ethylene terephthalate)				
	3920.62.10 --- In printed form	kg	25%	Free	
	3920.62.90 --- Other	kg	15%	Free	
	-- Of unsaturated polyesters				
	3920.63.10 --- Unprinted polyester film in roll form imported by VAT registered plastic products manufacturing industry	kg	25%	Free	
	3920.63.90 --- Other	kg	25%	Free	
	-- Of other polyesters				
	3920.69.10 --- In printed form	kg	25%	Free	
	3920.69.20 --- Unprinted polyester film in roll form imported by VAT registered plastic products manufacturing industry	kg	25%	Free	
	--- Other				
	3920.69.91 ---- Polyester paper/Unit binder tape imported by VAT registered energy efficient electric fan manufacturers	kg	25%	Free	
	3920.69.99 ---- Other	kg	25%	Free	
	- Of cellulose or its chemical derivatives:				
	3920.71.00 -- Of regenerated cellulose	kg	25%	Free	

	3920.73.00	-- Of cellulose acetate	kg	10%	Free
	3920.79.00	-- Of other cellulose derivatives	kg	25%	Free
		- Of other plastics			
	3920.91.00	-- Of poly(vinyl butyral)	kg	25%	Free
		-- Of polyamides			
	3920.92.10	--- In printed form	kg	25%	Free
	3920.92.20	--- Unprinted nylon film in roll form imported by VAT registered plastic products manufacturing industry	kg	25%	Free
		--- Other	kg	25%	Free
	3920.93.00	-- Of amono-resins	kg	25%	Free
	3920.94.00	-- Of phenolic resins	kg	25%	Free
		-- Of other plastics:			
	3920.99.10	--- Film for blister packing	kg	10%	Free
	3920.99.90	--- Other	kg	25%	Free
<b>39.21</b>		<b>Other plates, sheets, film, foil and strip, of plastics.</b>			
		- Cellular			
	3921.11.00	-- Of polymers of styrene	kg	25%	Free
	3921.12.00	-- Of polymers of vinyl chloride	kg	25%	Free
	3921.13.00	-- Of polyurethanes	kg	25%	Free
	3921.14.00	-- Of regenerated cellulose	kg	25%	Free
		-- Of other plastics			
	3921.19.10	--- Microcellular PET light sheet having a power saving capacity of 20% or more	kg	10%	Free
	3921.19.90	--- Other	kg	25%	Free
		- Other			
	3921.90.10	--- Vulcanised fibre sheet imported in pre punched, cut to size shape for the manufacture of sliver cans; plastic film metalised yarn grade imported by VAT registered metalized yarn (flat or round) manufacturing industry	kg	25%	Free
	3921.90.20	--- Multilayer extruded sheet for plastic laminated collapsible tube imported by VAT registered plastic tube manufacturing industries	kg	25%	Free
		--- Other			
	3921.90.91	---- In printed form	kg	25%	Free
	3921.90.92	---- PVC coated magstrip imported by VAT registered SIM card or Smart card manufacturing industry	kg	25%	Free
	3921.90.99	---- Other	kg	25%	Free
<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>			
	3922.10.00	- Baths, shower-baths, sinks and wash-basins	kg	25%	Free
	3922.20.00	- Lavatory seats and covers	kg	25%	Free
	3922.90.00	- Other	kg	25%	Free
<b>39.23</b>		<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>			
	3923.10.00	- Boxes, cases, crates and similar articles	kg	25%	Free
		- Sacks and bags (including cones):			
	3923.21.00	-- Of polymers of ethylene	kg	25%	Free
		-- Of other plastics			
	3923.29.10	--- Airtight storage bags with zipper	kg	1%	Free
	3923.29.90	--- Other	kg	25%	Free
		- Carboys, bottles, flasks and similar articles			
	3923.30.10	--- Sachet for medicine , inhaler container, actuators and dust caps for inhaler	kg	5%	Free
	3923.30.90	--- Other	kg	25%	Free
		- Spools, cops, bobbins and similar supports			
	3923.40.10	--- Bobbins; Sliver/spinning can	kg	1%	Free
	3923.40.20	--- Autoconer spare parts	kg	5%	Free
	3923.40.90	--- Other	kg	25%	Free
	3923.50.00	- Stoppers, lids, caps and other closures	kg	25%	Free
		- Other			
	3923.90.10	--- Trays for transportation and keeping of chicks and eggs	kg	25%	Free
	3923.90.20	--- Nursery trays for seedlings	kg	25%	Free
		--- Aseptic pack			
	3923.90.31	---- Imported by VAT registered dairy industries	kg	10%	Free
	3923.90.39	---- Other	kg	10%	Free
	3923.90.90	--- Other	kg	25%	Free



39.24	<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>				
3924.10.00	- Tableware and kitchenware	kg	25%	Free	
	- Other				
3924.90.10	--- Feeding Bottles	kg	25%	Free	
3924.90.90	--- Other	kg	25%	Free	
39.25	<b>Builders' wares of plastics, not elsewhere specified or included.</b>				
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L	kg	25%	Free	
3925.20.00	- Doors, windows and their frames and thresholds for doors	kg	25%	Free	
3925.30.00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg	25%	Free	
3925.90.00	- Other	kg	25%	Free	
39.26	<b>Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14.</b>				
3926.10.00	- Office or school supplies	kg	25%	Free	
	- Articles of apparel and clothing accessories(including gloves, mittens and mitts)				
3926.20.10	--- Gloves (surgical)	kg	10%	Free	
3926.20.90	--- Other	kg	25%	Free	
3926.30.00	- Fittings for furniture, coachwork or the like	kg	25%	Free	
3926.40.00	- Statuettes and other ornamental articles	kg	25%	Free	
	- Other				
3926.90.10	--- Plastic coil used as contraceptive and coil inserter	kg	0%	Free	
3926.90.30	--- Parts and fittings for infusion set	kg	25%	Free	
	--- PVC screen having internal diameter from 4" to 8"; Mulch and structures thereof used in agriculture and horticulture; Teflon tape/PTFE tape				
3926.90.71	---- PVC screen having internal diameter from 4" to 8"; Mulch and structures thereof used in agriculture and horticulture	kg	10%	Free	
3926.90.72	---- Teflon tape/PTFE tape	kg	25%	Free	
3926.90.80	--- Cot and Apron	kg	10%	Free	
	--- Other				
3926.90.91	---- Conveyor or transmission belts of belting	kg	10%	Free	
3926.90.92	---- LP gas cylinder capacity below 5000 litres	kg	10%	Free	
3926.90.99	---- Other	kg	25%	Free	