

## Central Excise Tariff Act, 1985

### Chapter 39 - Plastics and Articles Thereof

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#### 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 vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

<sup>1</sup> "2. This Chapter does not cover:

(a) lubricating preparations of heading 2710 or 3403;

(b) waxes of heading 2712 or 3404;

(c) separate chemically defined organic compounds (Chapter 29);

(d) heparin or its salts (heading 3001);

(e) 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); stamping foils of heading 3212;

(f) organic surface-active agents or preparation of heading 3402;

(g) resin gums or ester gums (heading 3806);

(h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);

(ij) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);

(k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);

(l) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;

(m) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202;

(n) plaits, wickerwork or other articles of Chapter 46;

(o) wall coverings of heading 4814;

(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 7117;

(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, 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<sup>0</sup>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 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.

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 193 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-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 3918, 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 3920 and 3921, 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 3925 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 300l;

(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.

12. In headings 3920 and 3921, the expression "flexible" means an article which has a modulus of elasticity either in flexure or in tension of not over 700 kilograms per square centimeter at 23<sup>0</sup> C and 50 per cent. relative humidity when tested in accordance with the method of test for stiffness of plastics (ASTM Designation D-747-63), for flexural properties of plastics (ASTM Designation D-790-63), for tensile properties of plastics (ASTM Designation D-638-64T), or for tensile properties of thin plastic sheeting (ASTM Designation D-882-64T) and "rigid" means all articles other than 'flexible' as defined above.

13. Notwithstanding anything contained in Note 12 to this Chapter, in headings 3909, 3921, 3923, 3924, 3925 and 3926 "rigid polyurethane foam" means cellular polyurethane with compressive strength of 0.418 to 28.14 kg./Cm<sup>2</sup> and flexural strength of 1.05 to 28.14 kg./Cm<sup>2</sup> when tested in accordance with American Standard (Designation ASTM-D-2341).

14. For the purposes of headings 3919, 3920 and 3921, the expression "film" means sheetings of thickness not exceeding 0.25 millimetres.

15. For the purposes of this Chapter, "insulated ware" shall mean any multi-walled or multi-layered article intended to provide thermal insulation.

<sup>2</sup> [16. In relation to the products of headings 3920 and 3921, the process of <sup>7</sup>[metallization or lamination or lacquering] shall amount to "manufacture".]

#### **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 sub-heading of a polymer by the prefix "poly" (<sup>3</sup> "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 sub-headings 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those sub-headings, 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 sub-heading named "Other", provided that the chemically modified polymers are not more specifically covered by any other sub-heading;

(4) polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, among the remaining sub-headings 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 sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings 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 sub-heading 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 sub-heading 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 sub-heading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same sub-heading 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 Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	I. PRIMARY FORMS		
3901	POLYMERS OF ETHYLENE, IN PRIMARY FORMS		
3901 10	- Polyethylene having a specific gravity of less than 0.94:		
3901 10 10	- Linear low density polyethylene (LLDPE)	kg.	16%
3901 10 90	- Other	kg.	16%
3901 20 00	- Polyethylene having a specific gravity of 0.94 or more	kg.	16%
3901 30 00	- Ethylene-vinyl acetate copolymers	kg.	16%
3901 90	- Other:		
3901 90 10	- Linear medium density polyethylene (LMDPE)	kg.	16%
3901 90 90	- Other	kg.	16%
3902	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS		
3902 10 00	- Polypropylene	kg.	16%
3902 20 00	- Poly iso butylene	kg.	16%
3902 30 00	- Propylene copolymers	kg.	16%
3902 90 00	- Other	kg.	16%

3903	POLYMERS OF STYRENE, IN PRIMARY FORMS		
	- Polystyrene:		
3903 11 00	- Expansible	kg.	16%
3903 19	- Other:		
3903 19 10	- Moulding Powder	kg.	16%
3903 19 90	- Other	kg.	16%
3903 20 00	- Styrene-acrylonitrile (SAN) copolymers	kg.	16%
3903 30 00	- Acrylonitrile-butadine-styrene (ABS) copolymers	kg.	16%
	- Other:		
3903 90 10	- Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	kg.	16%
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	kg.	16%
3903 90 90	- Other	kg.	16%
3904	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS		
3904 00	- Poly (vinyl chloride), not mixed with any other substances:		
3904 10 10	- Binders for pigments	kg.	16%
3904 10 90	- Other	kg.	16%

	- Other poly (vinyl chloride):		
3904 21	- Non-plasticised:		
3904 21 10	- Poly (vinyl chloride) resins	kg.	16%
3904 21 90	- Other	kg.	16%
3904 22	- Plasticised:		
3904 22 10	- Poly (vinyl chloride) (PVC) Resins (emulsion grade)	kg.	16%
3904 22 90	- Other	kg.	16%
3904 30	- Vinyl chloride-vinyl acetate copolymers:		
3904 30 10	- Poly (vinyl derivatives)	kg.	16%
3904 30 90	- Other	kg.	16%
3904 40 00	- Other Vinyl chloride copolymers	kg.	16%
	- Vinylidene chloride polymers:		
3904 50 10	- Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	kg.	16%
3904 50 90	- Other	kg.	16%
	- Fluro-polymers:		
3904	- Polytetrafiuroethylene	kg.	16%

61 00	-			
		Other:		
3904 69 10	-	Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	kg.	16%
3904 69 90	-	Other	kg.	16%
3904 90 00	-	Other	kg.	16%
3905		POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS		
		- Poly (vinyl acetate) :		
3905 12	-	In aqueous dispersion:		
3905 12 10	-	Poly (vinyl acetate) (PVA), moulding material	kg.	16%
3905 12 20	-	Poly (vinyl acetate) resins	kg.	16%
3905 12 90	-	Other	kg.	16%
3905 19	-	Other:		
3905 19 10	-	Poly (vinyl acetate) (PVA) moulding material	kg.	16%
3905 19 20	-	Poly (vinyl acetate) and resins	kg.	16%
3905 19 90	-	Other	kg.	16%
		- Vinyl acetate copolymers:		

3905 21 00	In aqueous dispersion	kg.	16%
3905 29 00	Other	kg.	16%
3905 30 00	Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg.	16%
	Other:		
3905 91 00	Copolymers	kg.	16%
3905 99	Other:		
3905 99 10	Poly (vinyl pirolidone) (p alcohol)	kg.	16%
3905 99 90	Other	kg.	16%
3906	ACRYLIC POLYMERS IN PRIMARY FORMS		
	Poly (methyl methacrylate):		
3906 10 10	Binders for pigments or inks	kg.	16%
3906 10 90	Other	kg.	16%
3906 90	Other :		
3906 90 10	Acrylic resins	kg.	16%
3906 90 20	Polyacrylate moulding powder	kg.	16%
3906 90 30	Copolymers of acrylonitrile	kg.	16%

3906 90 90	- Other	kg.	16%
3907	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYLESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS		
3907 10 00	- Polyacetals	kg.	16%
3907 20	- Other polyethers:		
3907 20 10	- Poly (ether alcohols)	kg.	16%
3907 20 90	- Other	kg.	16%
3907 30	- Epoxide resins :		
3907 30 10	- Epoxy resins	kg.	16%
3907 30 90	- Other	kg.	16%
3907 40 00	- Polycarbonates	kg.	16%
3907 50 00	- Alkyd resins	kg.	16%
3907 60	- Poly (ethylene terephthalate):		
3907 60 10	- Having an intrinsic viscosity of less than 0.64 dl/g	kg.	16%
3907 60 20	- Having an intrinsic viscosity of not less than 0.64 dl/g and not greater than 0.72 dl/g	kg.	16%

3907 60 90	- Other (including clean, colourless grades)	kg.	16%
	- Other polyesters :		
4 "3907 70 00	- Poly(lactic acid)	kg.	16%"
3907 91	- Unsaturated :		
3907 91 10	- Maleic resins	kg.	16%
3907 91 20	- Polyester or contract resins	kg.	16%
3907 91 30	- Fumeric resins	kg.	16%
3907 91 40	- Diallylphthalate resins	kg.	16%
3907 91 50	- Poly (butylene terephthalate)	kg.	16%
3907 91 90	- Other	kg.	16%
3907 99	- Other :		
3907 99 10	- Diallylphthalate resins	kg.	16%
3907 99 20	- Poly(butylene terephthalate)	kg.	16%
3907 99 90	- Other	kg.	16%
3908	POLYAMIDES IN PRIMARY FORMS		

3908 10	- Polyamide -6, -11, -12, -6, 6, -6, 9, -6, 10 or -6,12:		
3908 10 10	- Nylon moulding powder	kg.	16%
3908 10 90	- Other	kg.	16%
3908 90	- Other :		
3908 90 10	- Nylon moulding powder	kg.	16%
3908 90 20	- Nylon in other primary forms	kg.	16%
3908 90 90	- Other	kg.	16%
3909	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS		
3909 10	- Urea resins; thiourea resins :		
3909 10 10	- Urea formaldehyde resins	kg.	16%
3909 10 90	- Other	kg.	16%
3909 20	- Melamine resins:		
3909 20 10	- Melamine formaldehyde resins	kg.	16%
3909 20 90	- Other	kg.	16%
3909 30	- Other amino-resins:		

3909 30 10	- Poly (phenylene oxide)	kg.	16%
3909 30 90	- Other	kg.	16%
3909 40	- Phenolic resins :		
3909 40 10	- Cresol formaldehyde oxide	kg.	16%
3909 40 20	- Phenol formaldehyde resins	kg.	16%
3909 40 30	- Alkyl phenol-formaldehyde resins	kg.	16%
3909 40 40	- Ketonic resins	kg.	16%
3909 40 50	- Phenoxy resins	kg.	16%
3909 40 60	- Terpene phenolic resins	kg.	16%
3909 40 90	- Other	kg.	16%
3909 50 00	- Polyurethanes	kg.	16%
3910	SILICONES IN PRIMARY FORMS		
3910 00	- Silicones in primary forms		
3910 00 10	- Silicone resins	kg.	16%

3910 00 20	- Silicone oil	kg.	16%
3910 00 90	- Other	kg.	16%
3911	PETR O L E U M RES IN S, CO U M A RON E-INDENE R ES I N S, 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	kg.	16%
3911 10 90	Other	kg.	16%
3911 90	Other :		
3911 90 10	Polysulphones	kg.	16%
3911 90 90	Other	kg.	16%
3912	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS		
	- Cellulose acetates :		
3912 11	Non-plasticised:		
3912 11 10	Cellulose acetate flakes	kg.	16%
3912 11 20	Cellulose acetate moulding powder	kg.	16%
3912	Cellulose acetobutyrate moulding powder	kg.	16%

11 30			
3912 11 40	Cellulose nitrate, dynamic grade	kg.	16%
3912 11 90	Other	kg.	16%
3912 12	Plasticised :		
3912 12 10	Cellulose acetate flakes	kg.	16%
3912 12 20	---Cellulose acetate moulding powder	kg.	16%
3912 12 30	---Cellulose acetobutyrate moulding powder	kg.	16%
3912 12 90	---Other	kg.	16%
3912 20	--Cellulose nitrates (including collodions):		
	--Non-plasticised:		
3912 20 11	---Moulding powders	kg.	16%
3912 20 19	---Other	kg.	16%
	---Plasticised :		
3912 20 21	---Moulding powders	kg.	16%

3912 20 29	---Other	kg.	16%
	--Cellulose ethers:		
3912 31 00	--Carboxymethyl cellulose and its salts	kg.	16%
3912 39	--Other :		
	---Non-plasticised:		
3912 39 11	---Ethylcellulose	kg.	16%
3912 39 12	---Methylcellulose	kg.	16%
3912 39 19	---Other cellulose ethers	kg.	16%
	---Plasticised:		
3912 39 21	---Ethyl cellulose	kg.	16%
3912 39 22	---Methyl cellulose	kg.	16%
3912 39 29	---Other cellulose ethers	kg.	16%

3912 90	--Other:		
3912 90 10	---Cellulose propionate and aceto propionate, non-plasticised	kg.	16%
3912 90 20	---Viscose sponge	kg.	16%
3912 90 90	---Other	kg.	16%
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	--Alginic acid, its salts and esters :		
3913 10 10	---Sodium alginate	kg.	16%
3913 10 90	---Other	kg.	16%
3913 90	--Other :		
	---Chemical derivatives of natural rubber:		
3913 90 11	---Chlorinated rubber	kg.	16%
3913 90 19	---Other	kg.	16%
3913 90 20	---Hardened proteins (such as hardened casein, gelatin)	kg.	16%

3913 90 30	---Dextran	kg.	16%
3913 90 90	---Other	kg.	16%
3914	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 3901 TO3913, IN PRIMARY FORMS		
3914 00	--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	kg.	16%
3914 00 20	---Ion-exchangers of polymerisation or co-polymerisation type	kg.	16%
3914 00 90	---Other	kg.	16%
	II. -WASTE, PARINGS AND SCRAP; SEMI- MANUFACTURES; ARTICLES		
3915	WASTE, PARINGS AND SCRAP, OF PLASTICS		
3915 10 00	--Of polymers of ethylene	kg.	16%
3915 20 00	--Of polymers of styrene	kg.	16%
3915 30	--Of polymers of vinyl chloride:		
3915 30 10	---Of copolymers of vinyl chloride	kg.	16%
3915 30 90	---Other	kg.	16%
3915 90	--Of other plastics :		
3915 90 10	---Of polypropylene	kg.	16%

	---Of polymers of vinyl acetate :		
3915 90 21	---Of copolymers of vinyl acetate	kg.	16%
3915 90 29	Other	Kg.	16%
3915 90 30	Of acrylic polymers and methlyacrylic copolymers	Kg.	16%
	Of alkyds, polyesters and epoxide resins :		
3915 90 41	Of alkyds and polyesters	kg.	16%
3915 90 42	Of pet bottles	kg.	16%
3915 90 49	Of epoxide resins	kg.	16%
3915 90 50	Of polyamides	kg.	16%
	Of amino resins; phenolic resins and polyurethanes :		
3915 90 61	Of phenoplast	kg.	16%
3915	Of aminoplast	kg.	16%

90 62			
3915 90 63	Of polyurethanes	kg.	16%
	Of cellulose and its chemical derivatives:		
3915 90 71	Of regenerated cellulose	kg.	16%
3915 90 72	Cellulose plastic waste such as cellulose nitrate film scrap non-plasticised	kg.	16%
3915 90 73	Cellulose plastic waste such as cellulose nitrate film scrap plasticised	kg.	16%
3915 90 74	Cellulose plastic waste such as cellulose acetate film scrap non-plasticised	kg.	16%
3915 90 75	Cellulose plastic waste such as cellulose acetate film scrap plasticised	kg.	16%
3915 90 90	Other	kg.	16%
3916	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		
3916 10	Of polymers of ethylene:		
3916 10 10	Rods of polyethylene	kg.	16%
3916	Canes	kg.	Nil

10 20			
3916 10 90	Other	kg.	16%
3916 20	Of polymers of vinyl chloride:		
	Of poly (vinyl chloride) copolymers :		
3916 20 11	Canes	kg.	Nil
3916 20 19	Other	kg.	16%
	Other:		
3916 20 91	Canes	kg.	Nil
3916 20 99	Other	kg.	16%
3916 90	Of other plastics :		
3916 90 10	Canes	kg.	Nil
	Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers :		
3916 90 21	Of phenoplast	kg.	16%

3916 90 22	Of aminoplast	kg.	16%
3916 90 23	Of alkyds and polysters	kg.	16%
3916 90 24	Of polyamides	kg.	16%
3916 90 25	Of polyurethanes	kg.	16%
3916 90 26	Of epoxide-resins (including waste and scrap)	kg.	16%
3916 90 27	Of polypropylene	kg.	16%
3916 90 28	Of acrylic methacrylic and acrylomethacrylic polymers	kg.	16%
	Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate:		
3916 90 31	Of polymerisation and copolymerisation products of polystyrene	kg.	16%
3916 90 32	Of polymethyl methacrylate	kg.	16%
3916 90 40	Of regenerated cellulose	kg.	16%
3916	Of cellulose nitrate and celluloid, whether or not plasticised	kg.	16%

90 50			
3916 90 60	Of vulcanized fibre	kg.	16%
3916 90 70	Of cellulose acetate and acetate butyrate, whether or not plasticised	kg.	16%
3916 90 80	Of vinyl plastic	kg.	16%
3916 90 90	Of other polymerisation and copolymerisation products	kg.	16%
3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS		
	Artificial guts (sausage casings) of hardened protein or of cellulosic materials:		
3917 10 10	Of hardened protein	kg.	16%
3917 10 20	Of cellulosic materials	kg.	16%
	Tubes, pipes and hoses, rigid:		
3917 21	Of polymers of ethylene:		
3917 21 10	Tubes of polyethylene	kg.	16%
3917 21 90	Other	kg.	16%
3917 22 00	Of polymers of propylene	kg.	16%
3917 23	Of polymers of vinyl chloride :		
3917	Seamless tubes	kg.	16%

23 10			
3917 23 90	Other	kg.	16%
3917 29	Of other plastics :		
3917 29 10	Seamless tubes of copolymers of vinyl acetate and vinyl chloride	kg.	16%
3917 29 20	Seamless tubes of polymers and copolymers of polystyrene	kg.	16%
3917 29 30	Tubes of cellulose nitrate and celluloid, whether or not plasticised	kg.	16%
3917 29 40	Tubes of cellulose acetate or acetate butyrate	kg.	16%
3917 29 50	Tubes of vinyl plastics	kg.	16%
3917 29 90	Other	kg.	16%
	Other tubes, pipes and hoses:		
3917 31 00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa Other, not reinforced or otherwise combined with other materials, without fittings:	kg.	16%
3917 32 10	Of condensation or rearrangement polymerisation products, whether or not chemically modified	kg.	16%
3917 32 20	Of addition polymerisation products	kg.	16%
3917 32 90	Other	kg.	16%
3917 33 00	Other, not reinforced or otherwise combined with other materials, with fittings	kg.	16%

3917 39	Other:		
3917 39 10	Of condensation or rearrangement polymerisation products, whether or not chemically modified	kg.	16%
3917 39 20	Of addition polymerisation products	kg.	16%
3917 39 90	Other	kg.	16%
3917 40 00	Fittings	kg.	16%
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		
3918 10	Of polymers of vinyl chloride :		
3918 10 10	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg.	16%
3918 10 90	Other	kg.	16%
3918 90	Of other plastics :		
3918 90 10	Floor coverings of linoxyne	kg.	16%
3918 90 20	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg.	16%
3918 90 90	Other	kg.	16%
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	kg.	16%
3919 90	- Other :		
3919 90 10	- Plastic stickers, whether or not printed, embossed, or impregnated	kg.	16%
3919 90 20	- Cellulose adhesive tape	kg.	16%
3919 90 90	- Other	kg.	16%
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	- Of polymers of ethylene:		
	- Sheets of polyethylene:		
3920 10 11	- Rigid, plain	kg.	16%
3920 10 12	- Flexible, plain	kg.	16%
3920 10 19	- Other	kg.	16%
	- Other :		
3920 10 91	- Rigid, plain	kg.	16%

3920 10 92	- Flexible, plain	kg.	16%
3920 10 99	- Other	kg.	16%
3920 20	- Of polymers of propylene:		
3920 20 10	- Rigid, plain	kg.	16%
3920 20 20	- Flexible, plain	kg.	16%
3920 20 90	- Other	kg.	16%
3920 30	- Of polymers of styrene :		
3920 30 10	- Rigid, plain	kg.	16%
3920 30 20	- Flexible, plain	kg.	16%
3920 30 90	- Other	kg.	16%
	- Of polymers of vinyl chloride:		
3920 43 00	- Containing by weight not less than 6% of plasticisers	kg.	16%
3920 49 00	- Other	kg.	16%
	- Of acrylic polymers:		
3920 51	- Of poly (methyl methacrylate):		

	Sheets :		
3920 51 11	Rigid, plain	kg.	16%
3920 51 12	Flexible, plain	kg.	16%
3920 51 19	Other	kg.	16%
	Other :		
3920 51 91	Rigid, plain	kg.	16%
3920 51 92	Flexible, plain	kg.	16%
3920 51 99	Other	kg.	16%
3920 59	Other :		
	Polyacrylate sheets:		
3920 59 11	Rigid, plain	kg.	16%
3920 59 12	Flexible, plain	kg.	16%

3920 59 19	Other	kg.	16%
	Other :		
3920 59 91	Rigid, plain	kg.	16%
3920 59 92	Flexible, plain	kg.	16%
3920 59 99	Other	kg.	16%
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :		
3920 61	Of polycarbonates :		
3920 61 10	Rigid, plain	kg.	16%
3920 61 20	Flexible, plain	kg.	16%
3920 61 90	Other	kg.	16%
3920 62	Of poly (ethylene terephthalate):		
3920 62 10	Rigid, plain	kg.	16%
3920 62 20	Flexible, plain	kg.	16%

3920 62 90	Other	kg.	16%
3920 63	Of unsaturated polyesters :		
3920 63 10	Rigid, plain	kg.	16%
3920 63 20	Flexible, plain	kg.	16%
3920 63 90	Other	kg.	16%
3920 69	Of other polyesters :		
	Packaging film:		
3920 69 11	Rigid, plain	kg.	16%
3920 69 12	Flexible, plain	kg.	16%
3920 69 19	Other	kg.	16%
	Sun and/or dust control film :		
3920 69 21	Rigid, plain	kg.	16%
3920 69 22	Flexible, plain	kg.	16%

3920 69 29	Other	kg.	16%
	Other film :		
3920 69 31	Rigid, plain	kg.	16%
3920 69 32	Flexible, plain	kg.	16%
3920 69 39	Other	kg.	16%
	Other :		
3920 69 91	Rigid, plain	kg.	16%
3920 69 92	Flexible, plain	kg.	16%
3920 69 99	Other	kg.	16%
	Of cellulose or its chemical derivatives:		
3920 71	Of regenerated cellulose:		
	Cello phane transparent:		

3920 71 11	Film	kg.	16%
3920 71 19	Other	kg.	16%
	Sheets of cellulose nitrate and celluloid, whether or not plasticized :		
3920 71 21	Plain	kg.	16%
3920 71 29	Other	kg.	16%
	Other :		
3920 71 91	Rigid, plain	kg.	16%
3920 71 92	Flexible, plain	kg.	16%
3920 71 99	Other	kg.	16%
5 [***]			
3920 73	Of cellulose acetate:		
	Sheet of cellulose acetate, non-plasticized:		

3920 73 11	Rigid, plain	kg.	16%
3920 73 12	Flexible, plain	kg.	16%
3920 73 19	Other	kg.	16%
	Sheets of cellulose acetate, plasticized :		
3920 73 21	Rigid, plain	kg.	16%
3920 73 22	Flexible, plain	kg.	16%
3920 73 29	Other	kg.	16%
	Other :		
3920 73 91	Rigid, plain	kg.	16%
3920 73 92	Flexible, plain	kg.	16%
3920 73 99	Other	kg.	16%
3920			

79	- Of other cellulose derivatives :		
	- Sheets of cellulose nitrate and celluloid, whether or not plasticized :		
3920 79 11	Rigid, plain	kg.	16%
3920 79 12	Flexible, plain	kg.	16%
3920 79 19	Other	kg.	16%
	- Other :		
3920 79 91	Rigid, plain	kg.	16%
3920 79 92	Flexible, plain	kg.	16%
3920 79 99	Other	kg.	16%
3920 91	- Of other plastics:		
	- Of poly (vinyl butyral):		
3920 91 11	Rigid, plain	kg.	16%

3920 91 12	Flexible, plain	kg.	16%
3920 91 19	Other	kg.	16%
3920 92	Of polyamides:		
	Poly (amide fluoride) film:		
3920 92 11	Rigid, plain	kg.	16%
3920 92 12	Flexible, plain	kg.	16%
3920 92 19	Other	kg.	16%
	Other :		
3920 92 91	Rigid, plain	kg.	16%
3920 92 92	Flexible, plain	kg.	16%
3920 92 99	Other	kg.	16%
3920 93	Of amino-resins :		

3920 93 10	Rigid, plain	kg.	16%
3920 93 20	Flexible, plain	kg.	16%
3920 93 90	Other	kg.	16%
3920 94	Of phenolic resins :		
3920 94 10	Rigid, plain	kg.	16%
3920 94 20	Flexible, plain	kg.	16%
3920 94 90	Other	kg.	16%
3920 99	Of other plastics:		
	Plates, sheets, film, foil and strip of poly (vinyl acetate) :		
3920 99 11	Rigid, plain	kg.	16%
3920 99 12	Flexible, plain	kg.	16%
3920 99 19	Other	kg.	16%
	Film, sheets, strip of vinyl plastics :		

3920 99 21	Rigid, plain	kg.	16%
3920 99 22	Flexible, plain	kg.	16%
3920 99 29	Other	kg.	16%
	Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate :		
3920 99 31	Rigid, plain	kg.	16%
3920 99 32	Flexible, plain	kg.	16%
3920 99 39	Other	kg.	16%
	Sheet of poly (tetrafiuoro-ethylene) (PTFE):		
3920 99 41	Rigid, plain	kg.	16%
3920 99 42	Flexible, plain	kg.	16%
3920 99 49	Other	kg.	16%
	Retro reflective sheeting:		

3920 99 51	Rigid, plain	kg.	16%
3920 99 52	Flexible, plain	kg.	16%
3920 99 59	Other	kg.	16%
3920 99 60	Clicking boards for leather machinery	kg.	16%
	Other :		
3920 99 91	Rigid, plain	kg.	16%
3920 99 92	Flexible, plain	kg.	16%
3920 99 99	Other	kg.	16%
3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS		
	Cellular :		
3921 11 00	Of polymers of styrene	kg.	16%
3921 12 00	Of polymers of vinyl chloride	kg.	16%
3921 13	Of polyurethanes:		

3921 13 10	Flexible	kg.	16%
3921 13 90	Other	kg.	16%
3921 14 00	Of regenerated cellulose	kg.	16%
3921 19 00	Of other plastics	kg.	16%
3921 90	Other :		
3921 90 10	Thermocol	kg.	16%
	Of polymers of vinyl chloride :		
3921 90 21	Rigid, lacquered	kg.	16%
3921 90 22	Flexible, lacquered	kg.	16%
3921 90 23	Rigid, metallised	kg.	16%
3921 90 24	Flexible, metallised	kg.	16%
3921 90 25	Rigid, laminated	kg.	16%
3921 90 26	Flexible, laminated	kg.	16%

3921 90 29	Other	kg.	16%
	Of regenerated cellulose :		
3921 90 31	Rigid, lacquered	kg.	16%
3921 90 32	Flexible, lacquered	kg.	16%
3921 90 33	Rigid, metallised	kg.	16%
3921 90 34	Flexible, metallised	kg.	16%
3921 90 35	Rigid, laminated	kg.	16%
3921 90 36	Flexible, laminated	kg.	16%
3921 90 39	Other	kg.	16%
	Other :		
3921 90 91	Rigid, lacquered	kg.	16%

3921 90 92	Flexible, lacquered	kg.	16%
3921 90 93	Rigid, metallised	kg.	16%
3921 90 94	Flexible, metallised	kg.	16%
3921 90 95	Rigid, laminated	kg.	16%
3921 90 96	Flexible, laminated	kg.	16%
3921 90 99	Other	kg.	16%
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	kg.	16%
3922 20 00	Lavatory seats and covers	kg.	16%
3922 90 00	Other	kg.	16%
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS		
3923 10	Boxes, cases, crates and similar articles:		
3923 10 10	Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	kg.	16%
3923	Watch-box, jewellery box and similar containers of plastics	kg.	16%

10 20			
3923 10 30	Insulated ware	kg.	16%
3923 10 40	Packing for accommodating connectors	kg.	16%
3923 10 90	Other	kg.	16%
	Sacks and bags (including cones)		
3923 21 00	Of polymers of ethylene	kg.	16%
3923 29	Of other plastics:		
3923 29 10	Of poly (vinyl chloride)	kg.	16%
3923 29 90	Other	kg.	16%
3923 30	Carboys, bottles, fiasks and similar articles:		
3923 30 10	Insulated ware	kg.	16%
3923 30 90	Other	kg.	16%
3923 40 00	Spools, cops, bobbins and similar supports	kg.	16%
3923 50	Stoppers, lids, caps and other closures :		
3923 50 10	Caps and closures for bottles	kg.	16%

3923 50 90	- Other	kg.	16%
3923 90	- Other :		
3923 90 10	- Insulated ware	kg.	16%
3923 90 20	- Aseptic bags	kg.	16%
3923 90 90	- Other	kg.	16%
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND <sup>6</sup> "HYGIENIC OR TOILET" ARTICLES, OF PLASTICS		
3924 10	- Tableware and kitchenware :		
3924 10 10	- Insulated ware	kg.	16%
3924 10 90	- Other	kg.	16%
3924 90	- Other :		
3924 90 10	- Toilet articles	kg.	16%
3924 90 20	- Insulated ware	kg.	16%
3924 90 90	- Other	kg.	16%
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	kg.	16%

3925 20 00	- Doors, windows and their frames and thresholds for doors	kg.	16%
3925 30 00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg.	16%
3925 90	- Other :		
3925 90 10	- Of polyurethane	kg.	16%
3925 90 90	- Other	kg.	16%
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914		
3926 10	- Office or school supplies:		
	- Office supplies of a kind classified as stationery other than pins, clips, and writing instruments :		
3926 10 11	- Of polyurethane foam	kg.	16%
3926 10 19	- Other	kg.	16%
	- Other :		
3926 10 91	- Of polyurethane foam	kg.	16%
3926 10 99	- Other	kg.	16%
3926	- Articles of apparel and clothing accessories (including gloves, mittens and mitts) :		

20			
	Gloves:		
3926 20 11	Disposable	kg.	16%
3926 20 19	Non-disposable	kg.	16%
	Aprons :		
3926 20 21	Of polyurethane foam	kg.	16%
3926 20 29	Other	kg.	16%
	Plastic stickers for garments :		
3926 20 31	Of polyurethane foam	kg.	16%
3926 20 39	Other	kg.	16%
	Collar stays, patties, butterfly, shoulder-pads and other stays :		
3926 20 41	Of polyurethane foam	kg.	16%

3926 20 49	- Other	kg.	16%
	- Other :		
3926 20 91	- Of polyurethane foam	kg.	16%
3926 20 99	- Other	kg.	16%
3926 30	- Fittings for furniture, coach work or the like :		
3926 30 10	- Of polyurethane foam	kg.	16%
3926 30 90	- Other	kg.	16%
3926 40	- Statuettes and other ornamental articles :		
	- Bangles :		
3926 40 11	- Of polyurethane foam	kg.	16%
3926 40 19	- Other	kg.	16%
	- Beads :		
3926 40 21	- Of polyurethane foam	kg.	16%

3926 40 29	Other	kg.	16%
	Statuettes :		
3926 40 31	Of polyurethane foam	kg.	16%
3926 40 39	Other	kg.	16%
	Table and other household articles (including hotel and restaurant) for decoration :		
3926 40 41	Of polyurethane foam	kg.	16%
3926 40 49	Other	kg.	16%
	Decorative sheets :		
3926 40 51	Of polyurethane foam	kg.	16%
3926 40 59	Other	kg.	16%
3926 40 60	Sequine	kg.	16%
	Other :		

3926 40 91	Of polyurethane foam	kg.	16%
3926 40 99	Other	kg.	16%
3926 90	Other :		
3926 90 10	PVC belt conveyor	kg.	16%
	Couplers, packing rings, O rings and the like:		
3926 90 21	Of polyurethane foam	kg.	16%
3926 90 29	Other	kg.	16%
	Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts:		
3926 90 31	Of polyurethane foam	kg.	16%
3926 90 39	Other	kg.	16%
	Rings, buckles, tacks, 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:		
3926 90 41	Of polyurethane foam	kg.	16%

3926 90 49	Other	kg.	16%
	Retroreflective sheeting of other than of heading 3920 :		
3926 90 51	Of polyurethane foam	kg.	16%
3926 90 59	Other	kg.	16%
	Hangers :		
3926 90 61	Of polyurethane foam	kg.	16%
3926 90 69	Other	kg.	16%
	Plastic or nylon tipped hammers; insulating liner of Nylon, HDPE :		
3926 90 71	Of polyurethane foam	kg.	16%
3926 90 79	Other	kg.	16%
3926 90 80	Polypropylene articles, not elsewhere Specified or included	kg.	16%
	Other:		

3926 90 91	Of polyurethane foam	kg.	16%
3926 90 99	Other	kg.	16%

1. Substituted for following by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007:

"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 16% of the weight of the solution (heading 3208); stamping foils of heading 3212;

(e) organic surface-active agents or preparation of heading 3402;

(f) run gums or 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, suit-cases, hand-bags 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 umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(o) imitation jewellery 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)."

2. Inserted by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.

3. Substituted for the word " e.g." by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

4. Inserted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

5. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007, prior to omission it read as

"3920 72	--	Of vulcanised fibre :		
3920 72 10	---	Rigid, plain	kg.	16%
3920 72 20	---	Flexible, plain	kg.	16%
3920 72 90	---	Other	kg.	16%"

6. Substituted for the word "TOILET" by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

7. Substituted by the Finance Act, 2008 for the word "metallization".

