

Central Excise Tariff (Amendment) Act, 2004

Chapter XXXIX - Plastics and Articles Thereof

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.

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).

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 300C, 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 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 23C 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./Cm² and flexural strength of 1.05 to 28.14 kg./Cm² 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.

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" (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 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 polymers 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-butadiene-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 6100	- Polytetrafluroethylene	kg.	16%
	- -Other:		

3904 6910	-- 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:		
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 9190	-- Other	kg.	16%
390799	- -Other:		
3907 9910	-- --Diallylphthalate resins	kg.	16%

3907 9920	-- --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	-- Phenoxi 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	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	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 11 30	--- Cellulose acetobutyrate moulding powder	kg.	16%
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%
391220	- 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,	kg.	16%
	non-plasticised		
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 TO 3913, 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; SEMIMANUFACTURES; 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 9021	-- Of copolymers of vinyl acetate	kg.	16%
3915 9029	-- 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 90 62	----Of aminoplast	kg.	16%
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 10 20	--- Canes	kg.	Nil
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 9040	-- Of regenerated cellulose	kg.	16%
3916 90 50	-- Of cellulose nitrate and celluloid, whether or not plasticised	kg.	16%
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 23 10	--- Seamless tubes	kg.	16%
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 butyratekg.1	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	kg.	16%
	-- Other, not reinforced or otherwise combined with other materials, without fittings:	I	

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	dkg.	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 felt	kg. s	16%
3918 10 90	--- Other	kg.	16%
3918 90	Of other plastics:		
3918 9010	-- Floor coverings of linotype	kg.	16%
3918 9020	-- 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 6120	-- Flexible, plain	kg.	16%
3920 6190	-- Other	kg.	16%
392062	-- 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%
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%
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 7919	-- Other	kg.	16%
	-- Other:		
3920 79 91	-- Rigid, plain	kg.	16%
3920 79 92	-- Flexible, plain	kg.	16%
3920 79 99	-- Other	kg.	16%
392091	- 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 poly amides:		
	--- 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 (tetrafluoro-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	kg.	16%
	cassettes, cassette tapes, floppy disk and similar articles		

3923 10 20	--- Watch-box, jewellery box and similar containers of plastics	kg.	16%
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, flasks 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 9020	-- Aseptic bags	kg.	16%
3923 90 90	-- Other	kg.	16%
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND 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 20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
	--- 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:		
39264021	-- Of polyurethane foam	kg.	16%
39264029	-- Other	kg.	16%
	-- Statuettes:		
392640 31	-- -Of polyurethane foam	kg.	16%
392640 39	-- Other	kg.	16%
	-- Table and other household articles (including hotel and restaurant) for decoration:		
39264041	-- -Of polyurethane foam	kg.	16%
39264049	-- 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%