

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 No. 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 Nos. 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) Waxes of heading No. 27.12 or 34.04;
 - (b) Separate chemically defined organic compounds (Chapter 29);
 - (c) Heparin or its salts (heading No. 30.01);

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- (d) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;
 - (e) Organic surface-active agents or preparations of heading No. 34.02;
 - (f) Run gums or ester gums (heading No. 38.06);
 - (g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);
 - (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (ij) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
 - (k) Plaits, wickerwork or other articles of Chapter 46;
 - (l) Wall coverings of heading No. 48.14;
 - (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 No. 71.17;
 - (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, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
- 3.- Headings Nos. 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 Nos. 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);

- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading No. 39.10);
- (e) Resols (heading No. 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 copolycondensates, 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 Nos. 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 No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.01 to 39.14).
- 8.- For the purposes of heading No. 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 No. 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 Nos. 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).

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- 11.- Heading No. 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 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 Note.

- 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" (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings Nos. 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.

| Heading No | H.S. Code | Description | Statutory Rate of Import Duty | Statistical Unit | Statutory Rate of Export Duty |
|--------------------------|------------|---|-------------------------------|------------------|-------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| I - PRIMARY FORMS | | | | | |
| 39.01 | | Polymers of ethylene, in primary forms. | | | |
| | | -Polyethylene having a specific gravity of less than 0.94 | | | |
| | 3901.10.10 | ---In pellet form | 15% | Kg | Free |
| | 3901.10.90 | ---Other | 15% | Kg | Free |
| | | -Polyethylene having a specific gravity of 0.94 or more | | | |
| | 3901.20.10 | --- In pellet form | 15% | Kg | Free |
| | 3901.20.90 | ---Other | 15% | Kg | Free |
| | 3901.30.00 | -Ethylene-vinyl acetate copolymers | 37.5% | Kg | Free |
| | 3901.90.00 | -Other | 25% | Kg | Free |
| 39.02 | | Polymers or propylene or of other olefins, in primary forms. | | | |
| | 3902.10.00 | -Polypropylene | 15% | Kg | Free |
| | 3902.20.00 | -Polyisobutylene | 15% | Kg | Free |
| | 3902.30.00 | -Propylene copolymers | 15% | Kg | Free |
| | 3902.90.00 | -Other | 15% | Kg | Free |
| 39.03 | | Polymers of styrene, in primary forms. | | | |
| | | -Polystyrene: | | | |
| | 3903.11.00 | --Expansible | 15% | Kg | Free |
| | 3903.19.00 | --Other | 15% | Kg | Free |
| | 3903.20.00 | -Styrene-acrylonitrile (SAN) copolymers | 15% | Kg | Free |
| | 3903.30.00 | -Acrylonitrile-butadiene-styrene (ABS) copolymers | 15% | Kg | Free |
| | 3903.90.00 | -Other | 15% | Kg | Free |
| 39.04 | | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. | | | |
| | 3904.10.00 | -Polyvinyl chloride, not mixed with any other substances | 15% | Kg | Free |
| | | -Other polyvinyl chloride: | | | |
| | 3904.21.00 | --Non-plasticised | 15% | Kg | Free |
| | 3904.22.00 | --Plasticised | 15% | Kg | Free |
| | 3904.30.00 | -Vinyl chloride-vinyl acetate copolymers | 15% | Kg | Free |
| | 3904.40.00 | -Other vinyl chloride copolymers | 15% | Kg | Free |
| | 3904.50.00 | -Vinylidene chloride polymer | 15% | Kg | Free |
| | | -Fluoro-polymers: | | | |
| | 3904.61.00 | --Polytetrafluoroethylene | 15% | Kg | Free |
| | 3904.69.00 | --Other | 15% | Kg | Free |
| | 3904.90.00 | -Other | 15% | Kg | Free |
| 39.05 | | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms. | | | |
| | | - Polyvinyl acetate : | | | |
| | 3905.12.00 | --In aqueous dispersion | 15% | Kg | Free |
| | 3905.19.00 | --Other | 15% | Kg | Free |
| | | -Vinyl acetate copolymers : | | | |
| | 3905.21.00 | --In aqueous dispersion | 15% | Kg | Free |
| | 3905.29.00 | --Other | 15% | Kg | Free |
| | 3905.30.00 | -Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups | 15% | Kg | Free |
| | | - Other : | | | |
| | 3905.91.00 | --Copolymers | 15% | Kg | Free |
| | 3905.99.00 | --Other | 15% | Kg | Free |

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| 39.06 | | Acrylic polymers in primary forms. | | | | |
| | 3906.10.00 | -Polymethyl methacrylate | 15% | Kg | Free | |
| | 3906.90.00 | -Other | 15% | Kg | Free | |
| 39.07 | | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. | | | | |
| | 3907.10.00 | -Polyacetals | 15% | Kg | Free | |
| | 3907.20.00 | -Other polyethers | 15% | Kg | Free | |
| | 3907.30.00 | -Epoxide resins | 15% | Kg | Free | |
| | 3907.40.00 | -Polycarbonates | 15% | Kg | Free | |
| | 3907.50.00 | -Alkyd resins | 15% | Kg | Free | |
| | 3907.60.00 | -Polyethylene terephthalate | 0% | Kg | Free | |
| | | -Other polyesters: | | | | |
| | 3907.91.00 | --Unsaturated | 15% | Kg | Free | |
| | 3907.99.00 | --Other | 15% | Kg | Free | |
| 39.08 | | Polyamides in primary forms. | | | | |
| | | -Polyamide -6,-11,-12,-6,6,-6,9,-6,10 or -6,12: | | | | |
| | 3908.10.10 | ---Nylon chips | 0% | Kg | Free | |
| | 3908.10.90 | ---Other | 15% | Kg | Free | |
| | | -Other: | | | | |
| | 3908.90.10 | ---Nylon chips | 0% | Kg | Free | |
| | 3908.90.90 | ---Other | 15% | Kg | Free | |
| 39.09 | | Amino-resins, phenolic resins and polyurethanes, in primary forms. | | | | |
| | | -Urea resins; thiourea resins: | | | | |
| | 3909.10.10 | ---Urea formaldehyde adhesive | 15% | Kg | Free | |
| | 3909.10.90 | ---Other | 15% | Kg | Free | |
| | 3909.20.00 | -Melamine resins | 5% | Kg | Free | |
| | 3909.30.00 | -Other amino-resins | 15% | Kg | Free | |
| | 3909.40.00 | -Phenolic resins | 5% | Kg | Free | |
| | 3909.50.00 | -Polyurethanes | 15% | Kg | Free | |
| 39.10 | 3910.00.00 | Silicones in primary forms. | 15% | Kg | Free | |
| 39.11 | | 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. | | | | |
| | 3911.10.00 | -Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes | 15% | Kg | Free | |
| | 3911.90.00 | -Other | 15% | Kg | Free | |
| 39.12 | | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. | | | | |
| | | -Cellulose acetates: | | | | |
| | 3912.11.00 | --Non-plasticised | 15% | Kg | Free | |
| | 3912.12.00 | --Plasticised | 15% | Kg | Free | |
| | 3912.20.00 | -Cellulose nitrated (including collodions) | 15% | Kg | Free | |
| | | -Cellulose ethers: | | | | |
| | 3912.31.00 | --Carboxymethylcellulose and its salts | 15% | Kg | Free | |
| | 3912.39.00 | --Other | 15% | Kg | Free | |
| | 3912.90.00 | -Other | 15% | Kg | Free | |
| 39.13 | | 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. | | | | |
| | 3913.10.00 | -Alginic acid, its salts and esters | 15% | Kg | Free | |
| | 3913.90.00 | -Other | 15% | Kg | Free | |
| 39.14 | 3914.00.00 | Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms. | 15% | Kg | Free | |
| II. - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES | | | | | | |
| 39.15 | | Waste, parings and scrap, or plastics. | | | | |
| | 3915.10.00 | -Of polymers of ethylene | 15% | Kg | Free | |
| | 3915.20.00 | -Of polymers of styrene | 15% | Kg | Free | |
| | 3915.30.00 | -Of polymers of vinyl chloride | 15% | Kg | Free | |
| | 3915.90.00 | -Of other plastics | 15% | Kg | Free | |
| 39.16 | | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise | | | | |

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| | | worked, of plastics. | | | | | |
| | 3916.10.00 | -Of polymers of ethylene | | 25% | Kg | Free | Free |
| | 3916.20.00 | -Of polymers of vinyl chloride | 25% | | Kg | Free | |
| | 3916.90.00 | -Of other plastics | | 25% | | Kg | Free |
| 39.17 | | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. | | | | | |
| | 3917.10.00 | -Artificial guts (sausage casings) of hardened protein or of cellulosic materials | | 25% | | Kg | Free |
| | | -Tubes, pipes and hoses, rigid: | | | | | |
| | 3917.21.00 | --Of polymers of ethylene | | | | Kg | Free |
| | 3917.22.00 | --Of polymers of propylene | | | | Kg | Free |
| | 3917.23.00 | --Of polymers of vinyl chloride | 37.5% | | Kg | Free | |
| | | --Of other plastics: | | | | | |
| | 3917.29.10 | ---Silicone tubing for laboratory use | | 25% | | -- | Free |
| | 3917.29.90 | ---Other | | | | Kg | 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 | | 25% | | Kg | Free |
| | 3917.31.90 | ---Other | | | | Kg | Free |
| | | --Other, not reinforced or otherwise combined with other materials, with fittings: | | | | | |
| | 3917.32.10 | ---Silicone tubing for laboratory use | | 25% | | Kg | Free |
| | 3917.32.20 | ---Tubes upto 10" dia for packing IV fluids | | 5% | | Kg | Free |
| | 3917.32.90 | ---Other | | | | Kg | Free |
| | | --Other, not reinforced or otherwise combined with other materials, with fittings: | | | | | |
| | 3917.33.10 | ---Silicone tubing for laboratory use | | 25% | | Kg | Free |
| | 3917.33.90 | ---Other | | | | Kg | Free |
| | | --Other: | | | | | |
| | 3917.39.10 | ---Silicone tubing for laboratory use | | 25% | | Kg | Free |
| | 3917.39.90 | ---Other | | | | Kg | Free |
| 39.18 | 3917.40.00 | -Fittings | | | | Kg | Free |
| | | 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. | | | | | |
| | 3918.10.00 | -Of polymers of vinyl chloride | 37.5% | | Kg | Free | |
| 39.19 | 3918.90.00 | -Of other plastics | | | | Kg | Free |
| | | 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 a width not exceeding 20 cm | 37.5% | | Kg | Free | |
| 39.20 | 3919.90.00 | -Other | | | | No | Free |
| | | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. | | | | | |
| | 3920.10.00 | -Of polymers of ethylene | | | | Kg | Free |
| | 3920.20.00 | -Of polymers of propylene | | | | Kg | Free |
| | 3920.30.00 | -Of polymers of styrene | | | | Kg | Free |
| | | -Of polymers of Vinyl chloride | | | | | |
| | 3920.41.00 | --Rigid | | | | Kg | Free |
| | | -Flexible | | | | | |
| | 3920.42.10 | ---PVC film and PVDC film for blister pack for medicine | 5% | | | Kg | Free |
| | 3920.42.90 | ---Other | | | | Kg | Free |
| | | -Of acrylic polymers: | | | | | |
| | 3920.51.00 | --Of polymethyl methacrylate | 37.5% | | | Kg | Free |
| | 3920.59.00 | --Other | | | | Kg | Free |
| | | -Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: | | | | | |
| | 3920.61.00 | --Of polycarbonates | 37.5% | | | Kg | Free |
| | 3920.62.00 | --Of polyethylene terephthalate | | | | Kg | Free |
| | 3920.63.00 | --Of unsaturated polyesters | | | | Kg | Free |
| | 3920.69.00 | --Of other polyesters | | | | Kg | Free |
| | | -Of cellulose or its chemical derivatives: | | | | | |
| | 3920.71.00 | --Or regenerated cellulose | | 25% | | Kg | Free |
| | | --Of vulcanised fibre: | | | | | |
| | 3920.72.10 | ---Imported in pre punched, cut to size shape for the manufacture of sliver cans by recognised industrial units upto their entitlements | | | | | |
| | 3920.72.90 | ---Other | | | | Kg | Free |

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| 3920.73.00 | --Of cellulose acetate | | 37.5% | Kg | Free |
| 3920.79.00 | --Of other cellulose derivatives | 37.5% | Kg | Free | |
| | <i>-Of other plastics:</i> | | | | |
| 3920.91.00 | --Of polyvinyl butyral | | 37.5% | Kg | Free |
| 3920.92.00 | --Or polyamides | | 25% | Kg | Free |
| 3920.93.00 | --Of amono-resins | | 25% | Kg | Free |
| 3920.94.00 | --Of phenolic resins | | 25% | Kg | Free |
| | -Of other plastics | | | | |
| 3920.99.10 | --- Film for blister packing | | 5% | Kg | Free |
| 3920.99.90 | ---Other | | 25% | Kg | Free |
| 39.21 | Other plates, sheets, film, foil and strip, of plastics. | | | | |
| | <i>-Cellular:</i> | | | | |
| 3921.11.00 | --Of polymers of styrene | | 37.5% | Kg | Free |
| 3921.12.00 | --Of polymers of vinyl chloride | 37.5% | Kg | Free | |
| 3921.13.00 | --Of polyurethanes | | 37.5% | Kg | Free |
| 3921.14.00 | --Of regenerated cellulose | | 37.5% | Kg | Free |
| 3921.19.00 | --Of other plastics | | 37.5% | Kg | Free |
| | -Other: | | | | |
| 3921.90.10 | ---Vulcanised fibre sheet imported in pre punched, cut to size shape for the manufacture of silver cans | | 25% | Kg | Free |
| 3921.90.20 | ---plastic film metalised yarn grade (thickness: 12 micron, width : 165 mm to 170mm, length: 6000 m to 7000 m/roll) | 15% | Kg | Free | |
| 3921.90.30 | ---Multilayer extruded sheet | | 25% | Kg | Free |
| 3921.90.90 | ---Other | | 37.5% | Kg | Free |
| 39.22 | Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary were, of plastics. | | | | |
| 3922.10.00 | -Baths, shower-baths and wash-basins | | 37.5% | Kg | Free |
| 3922.20.00 | -Lavatory seats and covers | | 37.5% | Kg | Free |
| 3922.90.00 | -Other | | 37.5% | Kg | Free |
| 39.23 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. | | | | |
| 3923.10.00 | -Boxes, cases, crates and similar articles | 37.5% | Kg | Free | |
| | <i>-Sacks and bags (including cones):</i> | | | | |
| | --Of polymers of ethylene | | | | |
| 3923.21.10 | ---Of black colour | | 37.5% | Kg | Free |
| 3923.21.90 | ---Other | | 37.5% | Kg | Free |
| | -Of other plastics | | | | |
| | ---Airtight storage bags with zipper | | | | |
| 3923.29.11 | ----Of black colour | | 5% | Kg | Free |
| 3923.29.19 | ----Other | | 5% | Kg | Free |
| | ---Other | | | | |
| 3923.29.91 | ----Of black colour | | 37.5% | Kg | Free |
| 3923.29.99 | ----Other | | 37.5% | Kg | Free |
| | -Carboys, bottles, flasks and similar articles | | | | |
| 3923.30.10 | ---Sachet for medicine and inhaler container | | 5% | Doz | Free |
| 3923.30.90 | ---Other | | 37.5% | Doz | Free |
| | -Spools, cops, bobbins and similar supports | | | | |
| 3923.40.10 | ---Bobbins | 5% | Gs | Free | |
| 3923.40.90 | ---Other | | 37.5% | Gs | Free |
| 3923.50.00 | -Stoppers, lids, caps and other closures | 5% | Doz | Free | |
| | -Other | | | | |
| 3923.90.10 | ---Trays for transportation and keeping of chicks and eggs | | 5% | -- | Free |
| 3923.90.20 | ---Nursery trays for seedlings | | 15% | -- | Free |
| 3923.90.30 | ---Printed laminated flexible collapsible tube | | 37.5% | -- | Free |
| 3923.90.90 | ---Other | | 37.5% | -- | Free |
| 39.24 | Tableware, kitchenware, other household articles and toilet articles, of plastics. | | | | |
| 3924.10.00 | -Tableware and kitchenware | | 37.5% | -- | Free |
| | -Other | | | | |
| 3924.90.10 | ---Feeding Bottles | | 25% | No | Free |
| 3924.90.90 | ---Other | | 37.5% | No | Free |
| 39.25 | Builders' wares of plastics, not elsewhere specified or included. | | | | |
| 3925.10.00 | -Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L | | 37.5% | No | Free |
| 3925.20.00 | -Doors, windows and their frames and thresholds | | | | |

| | | | | | |
|--------------|---|-------|-------|------|------|
| | for doors | 25% | | Kg | Free |
| 3925.30.00 | -Shutters, blinds (including venetian blinds) and similar articles and parts thereof | 37.5% | | No | Free |
| 3925.90.00 | -Other | 37.5% | | Kg | Free |
| 39.26 | Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14. | | | | |
| 3926.10.00 | -Office or school supplies | 37.5% | | Doz | Free |
| | -Articles of apparel and clothing accessories (including gloves): | | | | |
| 3926.20.10 | ---Gloves (surgical) | 15% | | Doz | Free |
| 3926.20.90 | ---Other | 37.5% | | Doz | Free |
| 3926.30.00 | -Fittings for furniture, coachwork or the like | 37.5% | | No | Free |
| 3926.40.00 | -Statuettes and other ornamental articles | 37.5% | | No | Free |
| | -Other: | | | | |
| 3926.90.10 | ---Plastic coil used as contraceptive and coil inserter | 0% | Gs | Free | |
| 3926.90.20 | ---PVC screen having internal diameter from 4" to 8") | | 15% | -- | Free |
| 3926.90.30 | ---Parts and fittings for infusion set | | 5% | -- | Free |
| 3926.90.40 | ---Mulch and structures thereof used in agriculture and horticulture | 15% | -- | Free | |
| 3926.90.90 | ---Other | | 37.5% | -- | Free |