

**SECTION 07**  
**PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**

**SECTION VII**

**PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**

**Section Notes.**

1.-Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :

- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
- (b) presented together; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2.-Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**CHAPTER 39**  
**PLASTICS AND ARTICLES THEREOF**

**Notes.**

1.-Throughout the Nomenclature the expression " plastics " means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to " plastics " also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.-This Chapter does not cover :

- (a) Waxes of heading 27.12 or 34.04;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading 30.01);
- (d) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (e) Organic surface-active agents or preparations of heading 34.02;
- (f) Run gums or ester gums (heading 38.06);
- (g) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (ij) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (k) Plaits, wickerwork or other articles of Chapter 46;
- (l) Wall coverings of heading 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 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 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 milibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10);
- (e) Resols (heading 39.09) and other prepolymers.

4.-The expression " copolymers " covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5.-Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6.-In headings 39.01 to 39.14, the expression " primary forms " applies only to the following forms :

- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
- (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7.-Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

8.-For the purposes of heading 39.17, the expression " tubes, pipes and hoses " means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9.-For the purposes of heading 39.18, the expression " wall or ceiling coverings of plastics " applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10.-In headings 39.20 and 39.21, the expression " plates, sheets, film, foil and strip " applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11.-Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :

- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) Gutters and fittings 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.

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#### Subheading Notes.

1.-Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :

(a) Where there is a subheading named " Other " in the same series :

(1) The designation in a subheading of a polymer by the prefix " poly " (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.

(2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute

95 % or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the subheading named " Other ", provided that the chemically modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named " Other " in the same series :

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.-For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>39.01</b>	<b>Polymers of ethylene, in primary forms</b>					
3901.1000.00	.94, in primary forms		5	5		
3901.2000.00	.94, in primary forms		5	5		
3901.3000.00	-vinyl acetate copolymers, in primary forms		5	5	5	
3901.9000.00	Other polymers of ethylene, in primary forms, nes		5	5	5	
<b>39.02</b>	<b>Polymers of propylene or of other olefins, in primary forms</b>					
3902.1000.00	Polypropylene, in primary forms		5	5		
3902.2000.00	Polyisobutylene, in primary forms		5	5		
3902.3000.00	Propylene copolymers, in primary forms		5	5		
3902.9000.00	Other polymers of propylene or other olefins, in primary forms, nes		5	5		
<b>39.03</b>	<b>Polymers of styrene, in primary forms</b>					
3903.1100.00	Expansible polystyrene, in primary forms		5	5		
3903.1900.00	. expansible) in primary forms		10	5		
3903.2000.00	-acrylonitrile (SAN) copolymers, in primary forms		5	5		
3903.3000.00	-butadiene-styrene (abs) copolymers, in primary forms		5	5	5	
3903.9000.00	Other polymers of styrene, in primary forms, nes		5	5	5	
<b>39.04</b>	<b>Polymers of vinyl chloride and halogenated olefins, in primary forms</b>					
3904.1000.00	Polyvinyl chloride, not mixed with other substances, in primary forms		5	5		
3904.2100.00	-plasticised polyvinyl chloride mixed, in primary forms		5	5		
3904.2200.00	Plasticised polyvinyl chloride mixed, in primary forms		5	5		
3904.3000.00	-vinyl acetate copolymers, in primary forms		5	5		
3904.4000.00	. acetate), in primary forms		5	5		
3904.5000.00	Vinylidene chloride polymers, in primary forms		5	5		
3904.6100.00	Polytetrafluoroethylene, in primary forms		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>39.04</b>	<b>Polymers of vinyl chloride and halogenated olefins, in primary forms</b>					
3904.6900.00	-polymers (excl. polytetrafluoroethylene) in primary forms		5	5		
3904.9000.00	Other polymers of halogenated olefins in primary forms, nes		5	5		
<b>39.05</b>	<b>Polymers of vinyl esters; other vinyl polymers, in primary forms</b>					
3905.1200.00	Polyvinyl acetate in aqueous dispersion		10	5		
3905.1900.00	Other polyvinyl acetate copolymers, not in aqueous dispersions in primary forms		10	5		
3905.2100.00	Vinyl acetate copolymers in aqueous dispersion		10	5		
3905.2900.00	Other vinyl acetate copolymers not in queous dispersion, in primary forms		10	5		
3905.3000.00	Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups		10	5		
3905.9100.00	Copolymers		10	5		
3905.9900.00	Other polymers of other vinyl esters and other vinyl polymers in primary forms, nes		10	5		
<b>39.06</b>	<b>Acrylic polymers in primary forms</b>					
3906.1000.00	Poly(methyl methacrylate)		10	5		
3906.9000.00	Other Acrylic Polymers prepared in primary forms, nes		10	5		
<b>39.07</b>	<b>Polyethers and epoxide resins; polyesters, in primary forms</b>					
3907.1000.00	Polycetals, in primary forms		5	5		
3907.2000.00	Other polyethers, in primary forms, nes		5	5		
3907.3000.00	Epoxide resins, in primary forms		5	5		
3907.4000.00	Polycarbonates, in primary forms		5	5		
3907.5000.00	Alkyd resins, in primary forms		5	5	5	
3907.6000.61	Amorphous PET chips		0	0		
3907.6000.69	Other Poly(ethylene terephthalate)		5	5		
3907.7000.00	Poly (lactic acid)		5	5		
3907.9100.00	Unsaturated polyesters		5	5		
3907.9900.00	Other, polyesters		5	5		
<b>39.08</b>	<b>Polyamides in primary forms</b>					
3908.1000.00	-6, -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms		5	5		
3908.9000.00	Other polymides, in primary forms, nes		5	5		
<b>39.09</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms</b>					
3909.1000.00	Urea resins; thiourea resins, in primary forms		5	5		
3909.2000.00	Melamine resins, in primary forms		5	5	5	
3909.3000.00	Other amino resins, in primary forms, nes		5	5	5	
3909.4000.00	Phenolic resins, in primary forms		5	5		
3909.5000.00	Polyurethanes, in primary forms		5	5		
<b>39.10</b>	<b>Silicones in primary forms</b>					
3910.0000.00	Silicones inprimary forms		5	5		
<b>39.11</b>	<b>Petroleum resins..., polysulphides..., etc, in primary forms</b>					
3911.1000.00	-indene resins and polyterpenes		5	5		
3911.9000.00	Other polysulphides, polysulphones and other products in primary forms		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>39.12</b>	<b>Cellulose and its chemical derivatives, nes, in primary forms</b>					
3912.1100.00	-plasticised cellulose acetates, in primary forms		5	5		
3912.1200.00	Plasticised cellulose acetates, in primary forms		5	5		
3912.2000.00	. collodions), in primary forms		5	5		
3912.3100.00	Carboxymethylcellulose and its salts, in primary forms		5	5		
3912.3900.00	Other cellulose ethers, in primary forms, nes		5	5		
3912.9000.00	Other cellulose and its chemical derivatives in primary forms, nes		5	5		
<b>39.13</b>	<b>Natural polymers and modified natural polymers, in primary forms, nes</b>					
3913.1000.00	Alginic acid, its salts and esters, in primary forms		5	5		
3913.9000.00	Other natural and modified natural polymers in primary forms		5	5		
<b>39.14</b>	<b>Ion-exchangers based on polymers of 39.01 to 39.13, in primary forms</b>					
3914.0000.00	-exchangers based on polymers of 39.01 to 39.13, in primary forms		5	5		
<b>39.15</b>	<b>Waste, parings and scrap, of plastics</b>					
3915.1000.00	Waste, parings and scrap, of polymers of ethylene		5	5		
3915.2000.00	Waste, parings and scrap, of polymers of styrene		5	5		
3915.3000.00	Waste, parings and scrap, of polymers of vinyl chloride		5	5		
3915.9000.00	Waste, parings and scrap, of other plastics, nes		5	5		
<b>39.16</b>	<b>Monofilament &gt;1mm, rods, sticks and profile shapes, of plastics</b>					
3916.1000.00	..., etc of polymers of ethylene		5	5		
3916.2000.00	..., etc, of polymers of vinyl chloride		5	5		
3916.9000.00	... and profile shapes, of other plastics, nes		5	5		
<b>39.17</b>	<b>Tubes, pipes and hoses, and fittings therefor, of plastics</b>					
3917.1000.00	Artificial guts of hardened proteins or cellulosic materials		10	5		
3917.2110.00	Tubes, pipes & hoses, rigid: of polymers of ethylene; for water supply		20	5		
3917.2190.00	Other tubes, pipes & hoses: of polymers of ethylene		20	5		
3917.2210.00	Tubes, pipes & hoses, rigid: of polymers of propylene; for water supply		20	5		
3917.2290.00	Other Tubes, pipes & hoses, rigid: of polymers of propylene		20	5		
3917.2310.00	Tubes, pipes and hoses, rigid: of polymers of vinyl chloride, for water supply		20	5		
3917.2390.00	Other tubes, pipes and hoses, rigid : of polymers of vinyl chloride		20	5		
3917.2910.00	Tubes, pipes & hoses, rigid: of other plastics for water supply		20	5		
3917.2990.00	Other tubes, pipes & hoses, rigid: of other plastics		20	5		
3917.3100.00	.6mpa		20	5		
3917.3200.00	Tubes, pipes and hoses, not reinforced, without fittings, nes		20	5		
3917.3300.00	Tubes, pipes and hoses, not reinforced, with fittings attached, nes		20	5		
3917.3900.00	Other tubes, pipes and hoses, nes		20	5		
3917.4010.00	Fittings for Water supply		20	5		
3917.4090.00	Other fittings		20	5		
<b>39.18</b>	<b>Floor, wall or ceiling coverings of plastics, in rolls or tiles</b>					
3918.1000.00	... coverings of polymers of vinyl chloride, in rolls or tiles		20	5		
3918.9000.99	Floor coverings of other plastics		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>39.19</b>	<b>Self-adhesive plates, foil, tape, strip... of plastics</b>					
3919.1000.00	-adhesive tape, plates, strip..., in rolls, width =<20cm		10	5		
3919.9000.00	.		10	5		
<b>39.20</b>	<b>Other plates..., of plastics, not reinforced, etc</b>					
3920.1000.00	.of polymers of ethylene		10	5		
3920.2000.21	Other plates, sheets¿ of polymers of proplene: Printed flexible packaging materials		20	5		
3920.2000.29	Other plates¿ of polymers of proplene		10	5		
3920.3000.00	Other plates, sheets¿of polymers of styrene		10	5		
3920.4300.42	Other plates, sheets¿ of PVC of not less than 6% plastic: Printed flexible materials		20	5		
3920.4300.43	Other plates, sheets¿ of PVC of not less than 6% plastic		10	5		
3920.4900.44	Other plates, sheets¿Printed flexible materials		20	5		
3920.4900.49	Other plates, sheets¿not printed		10	5		
3920.5100.52	Other plates, sheets¿of acylic polymers: Printed flexible materials		20	5		
3920.5100.53	Other plates, sheets¿ of acylic polymers: not printed		10	5		
3920.5900.54	...Printed flexible materials		20	5		
3920.5900.59	Other plates, sheets¿		10	5		
3920.6100.00	Other plates, sheets¿of polycarbonates		10	5		
3920.6200.00	Other plates, sheets¿ of poly (ethylene terephthalate)		10	5		
3920.6300.00	Other plates, sheets¿of unsaturated polyesters		10	5		
3920.6900.00	Other plates, sheets¿ of other polyesters		10	5		
3920.7100.00	Other plates, sheets¿of regenerated cellulose		10	5		
3920.7300.00	Other plates, sheets¿ of cellulose acetate		10	5		
3920.7900.00	Other plates, sheets¿ of other cellulose derivatives		10	5		
3920.9100.00	Other plates, sheets¿ of other plastics of poly (vinyl butyral)		10	5		
3920.9200.00	Other plates, sheets¿ of other plastics of polyamides		10	5		
3920.9300.00	- resins		10	5		
3920.9400.00	Other plates, sheets¿of other plastics of phenolic resins		10	5		
3920.9900.00	Other plates, sheets¿ of other plastics		10	5		
<b>39.21</b>	<b>Other plates, sheets, film, foil and strip, of plastics</b>					
3921.1100.00	-cellular: of polymers of styrene		10	5		
3921.1200.00	- cellular: of polymers of vinyl chloride		10	5		
3921.1300.00	-cellular: of polyurethanes		10	5		
3921.1400.00	-cellular: of regenerated cellulose		10	5		
3921.1900.00	-cellular: of other plastics		10	5		
3921.9000.91	.other printed flexible materials		20	5		
3921.9000.99	Other plates, sheets¿		10	5		
<b>39.22</b>	<b>Baths, shower-baths... and similar sanitary ware, of plastics</b>					
3922.1000.00	-baths and wash-basins, of plastics		20	5		
3922.2000.00	Lavatory seats and covers of plastics		20	5		
3922.9000.00	.. and other sanitary ware of plastics, nes		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>39.23</b>	<b>Articles for the of goods, of plastics; stopers, etc, of plastics</b>					
3923.1000.00	Boxes, cases, crates and similar articles of plastics		20	5		
3923.2100.00	. cones) of polymers of ethylene		35	5		
3923.2900.00	. cones) of other plastics (excl. ethylene)		35	5		
3923.3000.00	Carboys, bottles, flasks and similar articles of plastics		20	5		
3923.4000.41	Spools, cops; Video or audio cassettes without the magnetic tape		10	5		
3923.4000.49	Other Video or audio cassettes		5	5		
3923.5000.00	Stoppers, lids, caps and other closures		20	5		
3923.9000.00	Other stoppers, lids and caps		20	5		
<b>39.24</b>	<b>Tableware, kitchenware... and toilet articles, of plastics</b>					
3924.1000.00	Tableware and kitchenware of plastics		20	5		
3924.9010.00	Wash basins and buckets of plastics		20	5		
3924.9020.00	Baby feeding bottles of plastics		20			
3924.9090.00	. Of plastics		20	5		
<b>39.25</b>	<b>Builders' ware of plastics, nes</b>					
3925.1000.00	... and similar containers, capacity >300 litres of plastics		20	5		
3925.2000.00	Doors, windows and their frames and thresholds for doors, of plastics		20	5		
3925.3000.00	Shutters, blinds and similar articles and parts, of plastics		20	5		
3925.9000.00	Other builders' ware of plastics, nes		20	5		
<b>39.26</b>	<b>Other articles of plastics, nes</b>					
3926.1000.00	Office or school supplies of plastics		20	5		
3926.2000.00	. gloves, mittens & mitts)		10	5		
3926.3000.00	Fittings for furniture, coachwork or the like of plastics		20	5		
3926.4000.00	Statuettes and other ornamental articles of plastics		20	5		
3926.9010.00	Floats for fishing nets		5	5		
3926.9090.91	Toothpicks		20	5	20	
3926.9090.92	Sheath contraceptives		0	0		
3926.9090.99	Other article of plastics		20	5		