

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 3918 or 3919, 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 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 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" are includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:
 - (a) Lubricating preparations of heading 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) Run gums of ester gums (heading 3806);

- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils a (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, suitcases, handbags 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);
 - (w) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (x) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (y) 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 and monopods, bipods, tripods and similar articles).
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°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 expressions “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-manufacturers 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 purpose of heading 3918, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45cm, 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 heading 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
- (i) 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.

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 subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide -6, 6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content;
 - (2) The copolymers named in subheadings 3901 30, 3903 20, 3903 30 3901 40 and 3904 30 and 3901 40 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 polymer are to be classified in the subheading named "Other", provided that the chemically modified polymers are not mere specifically covered by another sub-heading;
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, 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 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.

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
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)	KGS
		3901 10 90	Other	KGS
		3901 20 00	Polyethylene having a specific gravity of 0.94 or more	KGS
		3901 30 00	Ethylene-vinyl acetate copolymers	KGS
		3901 40 00	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	KGS
	3901 90	Other:		
		3901 90 10	Linear medium density polyethylene (LMDPE)	KGS
		3901 90 90	Other	KGS
3902	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS			
		3902 10 00	Polypropylene	KGS
		3902 20 00	Poly iso butylene	KGS
		3902 30 00	Propylene copolymers	KGS
		3902 90 00	Other	KGS
3903	POLYMERS OF STYRENE, IN PRIMARY FORMS			
		Polystyrene:		
		3903 11 00	Expansible	KGS
	3903 19	Other:		
		3903 19 10	Moulding Powder	KGS
		3903 19 90	Other	KGS
		3903 20 00	Styrene-acrylonitrile (SAN) copolymers	KGS
		3903 30 00	Acrylonitrile-butadine-styrene (ABS) copolymers	KGS
		Other:		
		3903 90 10	Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	KGS
		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	KGS
		3903 90 90	Other	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
3904			POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS	
	3904 10		<i>Poly (vinyl chloride), not mixed with any other substances:</i>	
		3904 10 10	Binders for pigments	KGS
		3904 10 90	Other	KGS
	3904 21		<i>Other poly (vinyl chloride): Non-plasticised:</i>	
		3904 21 10	Poly (vinyl chloride) resins	KGS
		3904 21 90	Other	KGS
	3904 22		<i>Plasticised:</i>	
		3904 22 10	Poly (vinyl chloride) (PVC) Resins (emulsion grade)	KGS
		3904 22 90	Other	KGS
	3904 30		<i>Vinyl chloride-vinyl acetate copolymers:</i>	
		3904 30 10	Poly (vinyl derivatives)	KGS
		3904 30 90	Other	KGS
		3904 40 00	Other Vinyl chloride copolymers	KGS
		3904 50 10	<i>Vinylidene chloride polymers:</i> 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	KGS
		3904 50 90	Other	KGS
		3904 61 00	<i>Fluro-polymers:</i> Polytetrafluoroethylene	KGS
		3904 69 10	<i>Other:</i> Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	KGS
		3904 69 90	Other	KGS
		3904 90 00	Other	KGS
3905			POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS	
	3905 12		<i>Poly (vinyl acetate) : In aqueous dispersion:</i>	
		3905 12 10	Poly(vinyl acetate) (PVA), moulding material	KGS
		3905 12 20	Poly(vinyl acetate) resins	KGS
		3905 12 90	Other	KGS
	3905 19		<i>Other:</i>	
		3905 19 10	Poly(vinyl acetate) (PVA) moulding material	KGS
		3905 19 20	Poly(vinyl acetate) and resins	KGS
		3905 19 90	Other	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
			<i>Vinyl acetate copolymers:</i>	
	3905 21	00	In aqueous dispersion	KGS
	3905 29	00	Other	KGS
	3905 30	00	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	KGS
			<i>Other:</i>	
	3905 91	00	Copolymers	KGS
3905 99			<i>Other:</i>	
	3905 99	10	Poly(vinyl pirolidone) (p alcohol)	KGS
	3905 99	90	Other	KGS
3906			ACRYLIC POLYMERS IN PRIMARY FORMS	
			<i>Polymethyl methacrylate:</i>	
	3906 10	10	Binders for pigments or inks	KGS
	3906 10	90	Other	KGS
3906 90			<i>Other:</i>	
	3906 90	10	Acrylic resins	KGS
	3906 90	20	Polyacrylate moulding powder	KGS
	3906 90	30	Copolymers of acrylonitrile	KGS
	3906 90	90	Other	KGS
3907			POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYLESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS	
	3907 10	00	Polyacetals	KGS
3907 20			<i>Other polyethers:</i>	
	3907 20	10	Poly (ether alcohols)	KGS
	3907 20	90	Other	KGS
3907 30			<i>Epoxide resins:</i>	
	3907 30	10	Epoxy resins	KGS
	3907 30	90	Other	KGS
	3907 40	00	Polycarbonates	KGS
	3907 50	00	Alkyd resins	KGS
			<i>Poly (ethylene terephthalate):</i>	
	3907 61	00	Having a viscosity number of 78 ml/g or higher	KGS
3907 69			<i>Other:</i>	
	3907 69	10	Having a viscosity number less than 78 ml/g but not less than	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
			72 ml/g	
	3907 69 20		Having a viscosity number less than 72 ml/g but not less than 64 ml/g	KGS
	3907 69 90		Other	KGS
	3907 70 00		Poly (Lactic Acid)	KGS
3907 91			Other polyesters: Unsaturated:	
	3907 91 10		Maleic resins	KGS
	3907 91 20		Polyester or contract resins	KGS
	3907 91 30		Fumeric resins	KGS
	3907 91 40		Diallyl phthalate resins	KGS
	3907 91 50		Poly (butylene terephthalate)	KGS
	3907 91 90		Other	KGS
3907 99			Other:	
	3907 99 10		Diallyl phthalate resins	KGS
	3907 99 20		Poly (butylene terephthalate)	KGS
	3907 99 90		Other	KGS
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	KGS
	3908 10 90		Other	KGS
3908 90			Other:	
	3908 90 10		Nylon moulding powder	KGS
	3908 90 20		Nylon in other primary forms	KGS
	3908 90 90		Other	KGS
3909			AMINO-RESINS,PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS	
3909 10			Urea resins; thiourea resins:	
	3909 10 10		Urea formaldehyde resins	KGS
	3909 10 90		Other	KGS
3909 20			Melamine resins:	
	3909 20 10		Melamine formaldehyde resins	KGS
	3909 20 90		Other	KGS
	3909 31 00		Other amino-resins: Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	KGS
3909 39			Other:	
	3909 39 10		Poly(phenylene oxide)	KGS
	3909 39 90		Other	KGS
3909 40			Phenolic resins:	

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
		3909 40 10	Cresol formaldehyde oxide	KGS
		3909 40 20	Phenol formaldehyde moulding powder	KGS
		3909 40 30	Alkyl Phenol formaldehyde resins	KGS
		3909 40 40	Ketonic resins	KGS
		3909 40 50	Phenoxi resins	KGS
		3909 40 60	Terpene phenolic resins	KGS
		3909 40 90	Other	KGS
		3909 50 00	Polyurethanes	KGS
3910			SILICONES IN PRIMARY FORMS	
	3910 00		<i>Silicones in primary forms:</i>	
		3910 00 10	Silicone resins	KGS
		3910 00 20	Silicone oil	KGS
		3910 00 90	Other	KGS
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		<i>Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:</i>	
		3911 10 10	Coumarone-indene resins	KGS
		3911 10 90	Other	KGS
	3911 90		<i>Other:</i>	
		3911 90 10	Polysulphones	KGS
		3911 90 90	Other	KGS
3912			CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	
	3912 11		<i>Cellulose acetates: Non-plasticised:</i>	
		3912 11 10	Cellulose acetate flakes	KGS
		3912 11 20	Cellulose acetate moulding powder	KGS
		3912 11 30	Cellulose acetobutyrate moulding powder	KGS
		3912 11 40	Cellulose nitrate, dynamic grade	KGS
		3912 11 90	Other	KGS
	3912 12		<i>Plasticised:</i>	
		3912 12 10	Cellulose acetate flakes	KGS
		3912 12 20	Cellulose acetate moulding powder	KGS
		3912 12 30	Cellulose acetobutyrate moulding powder	KGS
		3912 12 90	Other	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit			
3912	20		Cellulose nitrates (including collodions):				
				Non-plasticised:			
			3912 20 11	Moulding powders	KGS		
			3912 20 19	Other	KGS		
				Plasticised:			
			3912 20 21	Moulding powders	KGS		
			3912 20 29	Other	KGS		
				Cellulose ethers:			
			3912 31 00	Carboxymethyl cellulose and its salts	KGS		
		3912	39		Other:		
						Non-plasticised:	
					3912 39 11	Ethylcellulose	KGS
	3912 39 12			Methylcellulose	KGS		
	3912 39 19			Other cellulose ethers	KGS		
				Plasticised:			
	3912 39 21			Ethyl cellulose	KGS		
	3912 39 22			Methyl cellulose	KGS		
	3912 39 29			Other cellulose ether	KGS		
3912	90				Other:		
					3912 90 10	Cellulose Propionate and aceto propionate non plasticised	KGS
					3912 90 20	Viscose sponge	KGS
			3912 90 90	Other	KGS		
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	KGS	
				3913 10 90	Other	KGS	
	3913	90		Other:			
					Chemical derivatives of natural rubber:		
				3913 90 11	Chlorinated Rubber	KGS	
				3913 90 19	Other	KGS	
				3913 90 20	Hardened proteins (such as hardened casein, gelatin etc.)	KGS	
				3913 90 30	Dextran	KGS	
				3913 90 90	Other	KGS	
	3914			ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 3901 TO 3913,			

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
			IN PRIMARY FORMS	
	3914 00		<i>Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms:</i>	
		3914 00 10	Ion-exchangers of the condensation, polycondensation or polyaddition type	KGS
		3914 00 20	Ion-exchangers of polymerisation or co-polymerisation type	KGS
		3914 00 90	Other	KGS
			II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	
3915			WASTE, PARINGS AND SCRAP, OF PLASTICS	
		3915 10 00	Of polymers of ethylene	KGS
		3915 20 00	Of polymers of styrene	KGS
	3915 30		<i>Of polymers of vinyl chloride:</i>	
		3915 30 10	Of copolymers of vinyl chloride	KGS
		3915 30 90	Other	KGS
	3915 90		<i>Of other plastics:</i>	
		3915 90 10	Of polypropylene	KGS
			<i>Of polymers of vinyl acetate:</i>	
		3915 90 21	Of copolymers of vinyl acetate	KGS
		3915 90 29	Other	KGS
		3915 90 30	Of acrylic polymers and methlyacrylic copolymers	KGS
			<i>Of alkyds, polyesters and epoxide resins:</i>	
		3915 90 41	Of alkyds and polyesters	KGS
		3915 90 42	Of PET Bottles	KGS
		3915 90 49	Of epoxide resins	KGS
		3915 90 50	Of polyamides	KGS
			<i>Of Amino resins and phenolic resins and polyurethanes:</i>	
		3915 90 61	Of phenoplast	KGS
		3915 90 62	Of aminoplast	KGS
		3915 90 63	Of polyurethanes	KGS
			<i>Of cellulose and its chemical derivatives:</i>	
		3915 90 71	Of regenerated cellulose	KGS
		3915 90 72	Cellulose plastic waste such as cellulose nitrates film scrap non-plasticised	KGS
		3915 90 73	Cellulose plastic waste such as cellulose nitrates film scrap plasticised	KGS
		3915 90 74	Cellulose plastic waste such as cellulose acetate film scrap non-plasticised	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
	3915 90	75	Cellulose plastic waste such as cellulose acetate film scrap plasticised	KGS
	3915 90	90	Other	KGS
3916			MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS	
	3916 10		<i>Of polymers of ethylene:</i>	
		3916 10 10	Rods of polyethylene	KGS
		3916 10 20	Canes	KGS
		3916 10 90	Other	KGS
	3916 20		<i>Of polymers of vinyl chloride:</i>	
			<i>Of poly (vinyl chloride) copolymers:</i>	
		3916 20 11	Canes	KGS
		3916 20 19	Other	KGS
			<i>Other:</i>	
		3916 20 91	Canes	KGS
		3916 20 99	Other	KGS
	3916 90		<i>Of other plastics:</i>	
		3916 90 10	Canes	KGS
			<i>Of phenoplast, Aminoplast, Alkyds & Polyesters, Polyamides, Polyurethanes, Epoxide-resins (including waste & scrap), Polypropylene and Acrylic, methacrylic and acrylomethacrylic polymers:</i>	
		3916 90 21	Of phenoplast	KGS
		3916 90 22	Of aminoplast	KGS
		3916 90 23	Of alkyds and polyesters	KGS
		3916 90 24	Of polyamides	KGS
		3916 90 25	Of polyurethanes	KGS
		3916 90 26	Of epoxide-resins (including waste and scrap)	KGS
		3916 90 27	Of Polypropylene	KGS
		3916 90 28	Of acrylicmethacrylic and acrylomethacrylic polymers	KGS
			<i>Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate:</i>	
		3916 90 31	Of polymerisation and copolymerisation products of polystyrene	KGS
		3916 90 32	Of polymethyl methacrylate	KGS
		3916 90 40	Of regenerated cellulose	KGS
		3916 90 50	Of cellulose nitrate and celluloid, whether or not plasticized	KGS
		3916 90 60	Of vulcanized fibre	KGS
		3916 90 70	Of cellulose acetate and acetate butyrate, whether or not plasticized	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
		3916 90 80	Of vinyl plastic	KGS
		3916 90 90	Of other polymerisation and copolymerisation products	KGS
3917			TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS	
	3917 10		<i>Artificial guts (sausage casings) of hardened protein or of cellulosic materials:</i>	
		3917 10 10	Of hardened protein	KGS
		3917 10 20	Of cellulosic materials	KGS
	3917 21		<i>Tubes, pipes and hoses, rigid: Of polymers of ethylene:</i>	
		3917 21 10	Tubes of polyethylene	KGS
		3917 21 90	Other	KGS
		3917 22 00	Of polymers of propylene	KGS
	3917 23		<i>Of polymers of vinyl chloride:</i>	
		3917 23 10	Seamless tubes	KGS
		3917 23 90	Other	KGS
	3917 29		<i>Of other plastics:</i>	
		3917 29 10	Seamless tubes of copolymers of vinyl acetate and vinyl chloride	KGS
		3917 29 20	Seamless tubes of polymers and copolymers of polystyrene	KGS
		3917 29 30	Tubes of cellulose nitrate and celluloid, whether or not plasticised	KGS
		3917 29 40	Tubes of cellulose acetate or acetate butyrate	KGS
		3917 29 50	Tubes of vinyl plastics	KGS
		3917 29 90	Other	KGS
		3917 31 00	<i>Other tubes, pipes and hoses:</i> Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	KGS
		3917 32 10	<i>Other, not reinforced or otherwise combined with other materials, without fittings:</i> Of condensation or rearrangement polymerisation products, whether or not chemically modified	KGS
		3917 32 20	Of addition polymerisation products	KGS
		3917 32 90	Other	KGS
		3917 33 00	Other, not reinforced or otherwise combined with other materials, with fittings	KGS
	3917 39		<i>Other:</i>	
		3917 39 10	Of condensation or rearrangement polymerisation products, whether or not chemically modified	KGS
		3917 39 20	Of addition polymerisation products	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
		3917 39 90	Other	KGS
		3917 40 00	Fittings	KGS
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		<i>Of polymers of vinyl chloride:</i>	
		3918 10 10	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	KGS
		3918 10 90	Other	KGS
	3918 90		<i>Of other plastics:</i>	
		3918 90 10	Floor coverings of linoxyne	KGS
		3918 90 20	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	KGS
		3918 90 90	Other	KGS
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	KGS
	3919 90		<i>Other:</i>	
		3919 90 10	Plastic stickers, whether or not printed, embossed, and or impregnated.	KGS
		3919 90 20	Cellulose adhesive tape	KGS
		3919 90 90	Other	KGS
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		<i>Of polymers of ethylene:</i>	
			<i>Sheets of polyethylene:</i>	
		3920 10 11	Rigid, plain	KGS
		3920 10 12	Flexible, plain	KGS
		3920 10 19	Other	KGS
			<i>Other:</i>	
		3920 10 91	Rigid, plain	KGS
		3920 10 92	Flexible, plain	KGS
		3920 10 99	Other	KGS
	3920 20		<i>Of polymers of propylene:</i>	
		3920 20 10	Rigid, plain	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
		3920 20 20	Flexible, plain	KGS
		3920 20 90	Other	KGS
3920 30			<i>Of polymers of styrene:</i>	
		3920 30 10	Rigid, plain	KGS
		3920 30 20	Flexible, plain	KGS
		3920 30 90	Other	KGS
			<i>Of polymers of vinyl chloride:</i>	
		3920 43 00	Containing by weight not less than 6% of plasticizers	KGS
		3920 49 00	Other	KGS
3920 51			<i>Of acrylic polymers:</i>	
			<i>Of poly (methyl methacrylate):</i>	
			<i>Sheets :</i>	
		3920 51 11	Rigid, plain	KGS
		3920 51 12	Flexible, plain	KGS
		3920 51 19	Other	KGS
			<i>Other:</i>	
		3920 51 91	Rigid, plain	KGS
		3920 51 92	Flexible, plain	KGS
		3920 51 99	Other	KGS
3920 59			<i>Other:</i>	
			<i>Polyacrylate Sheets:</i>	
		3920 59 11	Rigid, plain	KGS
		3920 59 12	Flexible, plain	KGS
		3920 59 19	Other	KGS
			<i>Other:</i>	
		3920 59 91	Rigid, plain	KGS
		3920 59 92	Flexible, plain	KGS
		3920 59 99	Other	KGS
3920 61			<i>Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:</i>	
			<i>Of polycarbonates:</i>	
		3920 61 10	Rigid, plain	KGS
		3920 61 20	Flexible, plain	KGS
		3920 61 90	Other	KGS
3920 62			<i>Of poly(ethylene terephthalate):</i>	
		3920 62 10	Rigid, plain	KGS
		3920 62 20	Flexible, plain	KGS
		3920 62 90	Other	KGS
3920 63			<i>Of Unsaturated polyesters:</i>	
		3920 63 10	Rigid, plain	KGS
		3920 63 20	Flexible, plain	KGS
		3920 63 90	Other	KGS
3920 69			<i>Of other polyesters:</i>	
			<i>Packaging film:</i>	

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
		3920 69 11	Rigid, plain	KGS
		3920 69 12	Flexible, plain	KGS
		3920 69 19	Other	KGS
			<i>Sun and/or dust control film:</i>	
		3920 69 21	Rigid, plain	KGS
		3920 69 22	Flexible, plain	KGS
		3920 69 29	Other	KGS
			<i>Other film:</i>	
		3920 69 31	Rigid, plain	KGS
		3920 69 32	Flexible, plain	KGS
		3920 69 39	Other	KGS
			<i>Other:</i>	
		3920 69 91	Rigid, plain	KGS
		3920 69 92	Flexible, plain	KGS
		3920 69 99	Other	KGS
			<i>Of cellulose or its chemical derivatives:</i>	
3920 71			<i>Of regenerated cellulose:</i>	
			<i>Cello phane transparent:</i>	
		3920 71 11	Film	KGS
		3920 71 19	Other	KGS
			<i>Sheets of cellulose nitrate and celluloid, whether or not plasticized</i>	
		3920 71 21	Plain	
		3920 71 29	Other	
			<i>Other:</i>	
		3920 71 91	Rigid, plain	KGS
		3920 71 92	Flexible, Plain	KGS
		3920 71 99	Other	KGS
3920 73			<i>Of cellulose acetate:</i>	
			<i>Sheet of cellulose acetate, non-plasticized:</i>	
		3920 73 11	Rigid, plain	KGS
		3920 73 12	Flexible, plain	KGS
		3920 73 19	Other	KGS
			<i>Sheets of cellulose acetate (plasticized) :</i>	
		3920 73 21	Rigid, plain	KGS
		3920 73 22	Flexible, plain	KGS
		3920 73 29	Other	KGS
			<i>Other:</i>	
		3920 73 91	Rigid, plain	KGS
		3920 73 92	Flexible, plain	KGS
		3920 73 99	Other	KGS
3920 79			<i>Of other cellulose derivatives:</i>	

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
			<i>Sheets of cellulose nitrate and celluloid, whether or not plasticized:</i>	
	3920 79	11	Rigid, plain	KGS
	3920 79	12	Flexible, plain	KGS
	3920 79	19	Other	KGS
			<i>Other:</i>	
	3920 79	91	Rigid , plain	KGS
	3920 79	92	Flexible, plain	KGS
	3920 79	99	Other	KGS
3920 91			<i>Of other plastics:</i>	
			<i>Of poly (vinyl butyral):</i>	
	3920 91	11	Rigid, plain	KGS
	3920 91	12	Flexible, plain	KGS
	3920 91	19	Other	KGS
3920 92			<i>Of polyamides:</i>	
			<i>Poly (amide fluoride) film:</i>	
	3920 92	11	Rigid, plain	KGS
	3920 92	12	Flexible, plain	KGS
	3920 92	19	Other	KGS
			<i>Other:</i>	
	3920 92	91	Rigid, plain	KGS
	3920 92	92	Flexible, plain	KGS
	3920 92	99	Other	KGS
3920 93			<i>Of amino-resins:</i>	
	3920 93	10	Rigid, plain	KGS
	3920 93	20	Flexible, plain	KGS
	3920 93	90	Other	KGS
3920 94			<i>Of phenolic resins:</i>	
	3920 94	10	Rigid, plain	KGS
	3920 94	20	Flexible, plain	KGS
	3920 94	90	Other	KGS
3920 99			<i>Of other plastics:</i>	
			<i>Plates, sheets, film, foil and strip of poly(vinyl acetate):</i>	
	3920 99	11	Rigid, plain	KGS
	3920 99	12	Flexible, plain	KGS
	3920 99	19	Other	KGS
			<i>Film, sheets, strip of vinyl plastics:</i>	
	3920 99	21	Rigid, plain	KGS
	3920 99	22	Flexible, plain	KGS
	3920 99	29	Other	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
			<i>Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate:</i>	
	3920 99	31	Rigid, plain	KGS
	3920 99	32	Flexible, plain	KGS
	3920 99	39	Other	KGS
			<i>Sheet of Poly (tetrafluoro-ethylene) (PTFE):</i>	
	3920 99	41	Rigid, plain	KGS
	3920 99	42	Flexible, plain	KGS
	3920 99	49	Other	KGS
			<i>Retro reflective sheeting:</i>	
	3920 99	51	Rigid, plain	KGS
	3920 99	52	Flexible, plain	KGS
	3920 99	59	Other	KGS
	3920 99	60	Clicking boards for leather machinery	KGS
			<i>Other:</i>	
	3920 99	91	Rigid, plain	KGS
	3920 99	92	Flexible, plain	KGS
	3920 99	99	Other	KGS
3921			OTHER PLATES, SHEETS FILM , FOIL AND STRIP, OF PLASTICS	
			<i>Cellular:</i>	
	3921 11	00	Of polymers of styrene	KGS
	3921 12	00	Of polymers of vinyl chloride	KGS
3921 13			<i>Of polyurethanes:</i>	
	3921 13	10	Flexible	KGS
	3921 13	90	Other	KGS
	3921 14	00	Of regenerated cellulose	KGS
	3921 19	00	Of other plastics	KGS
3921 90			<i>Other:</i>	
	3921 90	10	Thermocol	KGS
			<i>Of polymers of vinyl chloride :</i>	
	3921 90	21	Rigid, lacquered	KGS
	3921 90	22	Flexible, lacquered	KGS
	3921 90	23	Rigid, metallised	KGS
	3921 90	24	Flexible, metallised	KGS
	3921 90	25	Rigid, laminated	KGS
	3921 90	26	Flexible, laminated	KGS
	3921 90	29	Other	KGS
			<i>Of regenerated cellulose :</i>	
	3921 90	31	Rigid, lacquered	KGS
	3921 90	32	Flexible, lacquered	KGS
	3921 90	33	Rigid, metallised	KGS
	3921 90	34	Flexible, metallised	KGS
	3921 90	35	Rigid, laminated	KGS
	3921 90	36	Flexible, laminated	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
	3921 90	39	Other	KGS
			Other:	
	3921 90	91	Rigid, lacquered	KGS
	3921 90	92	Flexible, lacquered	KGS
	3921 90	93	Rigid, metallised	KGS
	3921 90	94	Flexible, metallised	KGS
	3921 90	95	Rigid, laminated	KGS
	3921 90	96	Flexible, laminated	KGS
	3921 90	99	Other	KGS
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	KGS
	3922 20	00	Lavatory seats and covers	KGS
	3922 90	00	Other	KGS
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	KGS
	3923 10	20	Watch-box, jewellery box and similar containers of plastics	KGS
	3923 10	30	Insulated ware	KGS
	3923 10	40	Packing for accommodating connectors	KGS
	3923 10	90	Other	KGS
			Sacks and bags (including cones):	
	3923 21	00	Of polymers of ethylene	KGS
	3923 29		Of other plastics:	
	3923 29	10	Of poly (vinyl chloride)	KGS
	3923 29	90	Other	KGS
	3923 30		Carboys, bottles, flasks and similar articles:	
	3923 30	10	Insulated ware	KGS
	3923 30	90	Other	KGS
	3923 40	00	Spools, cops, bobbins and similar supports	KGS
	3923 50		Stoppers, lids, caps and other closures:	
	3923 50	10	Caps and closures for bottles	KGS
	3923 50	90	Other	KGS
	3923 90		Other:	
	3923 90	10	Insulated ware	KGS
	3923 90	20	Aseptic bags	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
		3923 90 90	Other	KGS
3924			TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS	
	3924 10		<i>Tableware and kitchenware:</i>	
		3924 10 10	Insulated ware	KGS
		3924 10 90	Other	KGS
	3924 90		<i>Other:</i>	
		3924 90 10	Toilet articles	KGS
		3924 90 20	Insulated ware	KGS
		3924 90 90	Other	KGS
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	KGS
		3925 20 00	Doors, windows and their frames and thresholds for doors	KGS
		3925 30 00	Shutters, blinds (including venetian blinds) and similar articles and parts thereof	KGS
	3925 90		<i>Other:</i>	
		3925 90 10	Of polyurethane	KGS
		3925 90 90	Other	KGS
3926			OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914	
	3926 10		<i>Office or school supplies:</i>	
			<i>Office supplies of a kind classified as stationery other than pins, clips, and writing instruments:</i>	
		3926 10 11	Of polyurethane foam	KGS
		3926 10 19	Other	KGS
			<i>Other:</i>	
		3926 10 91	Of polyurethane foam	KGS
		3926 10 99	Other	KGS
	3926 20		<i>Articles of apparel and clothing accessories (including gloves, mittens and mitts):</i>	
			<i>Gloves:</i>	
		3926 20 11	Disposable	KGS
		3926 20 19	Non-disposable	KGS
			<i>Aprons:</i>	
		3926 20 21	Of polyurethane foam	KGS
		3926 20 29	Other	KGS
			<i>Plastic stickers for garments:</i>	
		3926 20 31	Of polyurethane foam	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
	3926 20	39	Other	KGS
			Collar stays, patties, butterfly, shoulder-pads and other stays:	
	3926 20	41	Of polyurethane foam	KGS
	3926 20	49	Other	KGS
			Other:	
	3926 20	91	Of polyurethane foam	KGS
	3926 20	99	Other	KGS
3926 30			Fittings for furniture, coach work or the like:	
	3926 30	10	Of polyurethane foam	KGS
	3926 30	90	Other	KGS
3926 40			Statuettes and other ornamental articles:	
			Bangles:	
	3926 40	11	Of polyurethane foam	KGS
	3926 40	19	Other	KGS
			Beads:	
	3926 40	21	Of polyurethane foam	KGS
	3926 40	29	Other	KGS
			Statuettes:	
	3926 40	31	Of polyurethane foam	KGS
	3926 40	39	Other	KGS
			Table and other household articles (including hotel and restaurant) for decoration:	
	3926 40	41	Of polyurethane foam	KGS
	3926 40	49	Other	KGS
			Decorative sheets:	
	3926 40	51	Of polyurethane foam	KGS
	3926 40	59	Other	KGS
	3926 40	60	Sequine	KGS
			Other:	
	3926 40	91	Of polyurethane foam	KGS
	3926 40	99	Other	KGS
3926 90			Other:	
	3926 90	10	PVC belt conveyor	KGS
			Couplers, packing rings, O rings and the like:	
	3926 90	21	Of polyurethane foam	KGS
	3926 90	29	Other	KGS
			Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts:	
	3926 90	31	Of polyurethane foam	KGS
	3926 90	39	Other	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
			<i>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:</i>	
	3926 90	41	Of polyurethane foam	KGS
	3926 90	49	Other	KGS
			<i>Retroreflective sheeting of other than of heading 3920:</i>	
	3926 90	51	Of polyurethane foam	KGS
	3926 90	59	Other	KGS
			<i>Hangers:</i>	
	3926 90	61	Of polyurethane foam	KGS
	3926 90	69	Other	KGS
			<i>Plastic or nylon tipped hammers ; Insulating liner of nylon , HDPE:</i>	
	3926 90	71	Of polyurethane foam	KGS
	3926 90	79	Other	KGS
	3926 90	80	Polypropylene articles, not elsewhere specified or included	KGS
			<i>Other:</i>	
	3926 90	91	Of polyurethane foam	KGS
	3926 90	99	Other	KGS