

## 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 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;
  - (i) 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 millibars 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 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 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, dovescotes; 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.

### 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.

HS Code	Description	CD%	ST%	Unit
(1)	(2)	(3)	(4)	(5)
	<b>I.-PRIMARY FORMS</b>			
<b>39.01</b>	<b>Polymers of ethylene, in primary forms.</b>			
3901.1000	- Polyethylene having a specific gravity of less than 0.94	20	20	Kg.
3901.2000	- Polyethylene having a specific gravity of 0.94 or more	20	20	Kg.
3901.3000	- Ethylenevinyl acetate copolymers	20	20	Kg.
3901.9000	- Other	20	20	Kg.
<b>39.02</b>	<b>Polymers of propylene or of other olefins, in primary forms.</b>		(1)	
3902.1000	- Polypropylene	20 <sup>(1&amp;4)</sup>	20	Kg.
3902.2000	- Polyisobutylene	20 <sup>(4)</sup>	20	Kg.
3902.3000	- Propylene copolymers	20 <sup>(4)</sup>	20	Kg.
3902.9000	- Other	20	15	Kg.
<b>39.03</b>	<b>Polymers of styrene, in primary forms.</b>			
	- Polystyrene:			
3903.1100	-- Expansible	20 <sup>(4)</sup>	20	Kg.
3903.1900	-- Other	20	20	Kg.
3903.2000	- Styrene-acrylonitrile (SAN) copolymers	5	15	Kg.
3903.3000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	5	15	Kg.
3903.9000	- Other	20 <sup>(1)</sup>	15	Kg.
<b>39.04</b>	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>		(1)	
3904.1000	- Poly(vinyl chloride), not mixed with any other substances	25 <sup>(4)</sup>	20	Kg.
	- Other poly(vinyl chloride):			
3904.2100	-- Non-plasticised	25	15	Kg.
3904.2200	-- Plasticised	20	20	Kg.
3904.3000	- Vinyl chloride vinyl acetate copolymers	20	15	Kg.
3904.4000	- Other vinyl chloride copolymers	20	15	Kg.
3904.5000	- Vinylidene chloride polymers	20	15	Kg.
	- Fluoro-polymers:			
3904.6100	-- Polytetrafluoroethylene	20	15	Kg.
3904.6900	-- Other	20	15	Kg.
3904.9000	- Other	20	15	Kg.
<b>39.05</b>	<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>			
	- Poly(vinyl acetate)			
3905.1200	-- In aqueous dispersion	25	20	Kg.
3905.1900	-- Other	20	15	Kg.
	- Vinyl acetate copolymers:			
3905.2100	-- In aqueous dispersion	10	15	Kg.
3905.2900	-- Other	10	15	Kg.
3905.3000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	10	20	Kg.
	- Other:			
3905.9100	-- Copolymers	20	20	Kg.
	-- Other:			
3905.9910	--- Ethers polyvinyl	20	20	Kg.
3905.9990	--- Other	20	20	Kg.
<b>39.06</b>	<b>Acrylic polymers in primary forms.</b>			
3906.1000	- Poly(methyl methacrylate)	20 <sup>(4)</sup>	20	Kg.

(1)	(2)	(3)	(4)	(5)
	- Other:			
3906.9010	--- Cyanoacrylate	20	20	Kg.
3906.9090	--- Other	20	20	Kg.
<b>39.07</b>	<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>			
3907.1000	- Polyacetals	5	20	Kg.
3907.2000	- Other polyethers	10	20	Kg.
3907.3000	- Epoxide resins	20 <sup>(4)</sup>	20	Kg.
3907.4000	- Polycarbonates	5	20	Kg.
3907.5000	- Alkyd resins	25	20	Kg.
	- Poly ethylene terephthalate:			
3907.6010	--- Yarn grade	20	20	Kg.
3907.6020	--- Bottle grade	20	20	Kg.
3907.6090	--- Other	20	20	Kg.
	- Other polyesters:			
3907.9100	-- Unsaturated	25	20	Kg.
3907.9900	-- Other	25	20	Kg.
<b>39.08</b>	<b>Polyamides in primary forms.</b>			
3908.1000	- Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	10	15	Kg.
3908.9000	- Other	10	20	Kg.
<b>39.09</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>			
	- Urea resins; thiourea resins:			
3909.1010	--- Urea formaldehyde moulding compound	25	20	Kg.
3909.1090	--- Other	25	15	Kg.
3909.2000	- Melamine resins	25	20	Kg.
3909.3000	- Other amino-resins	25	15	Kg.
3909.4000	- Phenolic resins	25	20	Kg.
3909.5000	- Polyurethanes	20	20	Kg.
<b>3910.0000</b>	<b>Silicones in primary forms.</b>	10 <sup>(4)</sup>	20	Kg.
<b>39.11</b>	<b>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.</b>			
	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:			
3911.1010	--- Petroleum resins	20	15	Kg.
3911.1090	--- Other	20	15	Kg.
3911.9000	- Other	20	20	Kg.
<b>39.12</b>	<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>			
	- Cellulose acetates:			
3912.1100	-- Non-plasticised	10 <sup>(4)</sup>	15	Kg.
3912.1200	-- Plasticised	10	15	Kg.
	- Cellulose nitrates (including collodions):			
3912.2010	--- Cellulose nitrates nonplasticised	20 <sup>(1)</sup>	20	Kg.
3912.2090	--- Other	20 <sup>(1)</sup>	20	Kg.
	- Cellulose ethers:			
3912.3100	-- Carboxymethyl cellulose and its salts	20 <sup>(4)</sup>	20	Kg.
3912.3900	-- Other	10 <sup>(4)</sup>	20	Kg.
3912.9000	- Other	10 <sup>(4)</sup>	15	Kg.
<b>39.13</b>	<b>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.</b>			
3913.1000	- Alginic acids, its salts and esters	10 <sup>(4)</sup>	20	Kg.
	- Other:			
3913.9010	--- Protein hardened	10	15	Kg.
3913.9090	--- Other	10	15	Kg.
<b>39.14</b>	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>		<sup>(4)</sup>	
3914.0010	--- Ion-exchangers of condensation type	10	20	Kg.
3914.0020	--- Ion-exchangers of the polymerization type	10	20	Kg.
<b>39.15</b>	<b>II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b> <b>Waste, parings and scrap, of plastics.</b>			

(1)	(2)	(3)	(4)	(5)
3915.1000	- Of polymers of ethylene	25	15	Kg.
3915.2000	- Of polymers of styrene	25	15	Kg.
3915.3000	- Of polymers of vinyl chloride	25	20	Kg.
3915.9000	- Of other plastics	25	20	Kg.
<b>39.16</b>	<b>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.</b>			
3916.1000	- Of polymers of ethylene	20	15	Kg.
3916.2000	- Of polymers of vinyl chloride	20	15	Kg.
3916.9000	- Of other plastics	20	15	Kg.
<b>39.17</b>	<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>			
3917.1000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	25	15	Kg.
	- Tubes, pipes and hoses, rigid:			
3917.2100	-- Of polymers of ethylene	25	15	Kg.
3917.2200	-- Of polymers of propylene	25	15	Kg.
3917.2300	-- Of polymers of vinyl chloride	25	15	Kg.
3917.2900	-- Of other plastics	25	15	Kg.
	- Other tubes, pipes and hoses:			
3917.3100	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	25	15	Kg.
3917.3200	-- Other, not reinforced or otherwise combined with other materials, without fittings	25	15	Kg.
3917.3300	-- Other, not reinforced or otherwise combined with other materials, with fittings	25	15	Kg.
3917.3900	-- Other	25	15	Kg.
3917.4000	- Fittings	25	15	Kg.
<b>39.18</b>	<b>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.</b>			
3918.1000	- Of polymers of vinyl chloride	25	15	m <sup>2</sup>
3918.9000	- Of other plastics	25	15	m <sup>2</sup>
<b>39.19</b>	<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>			
3919.1000	- In rolls of a width not exceeding 20 cm	25 <sup>(1)</sup>	20	Kg.
3919.9000	- Other	25	20	Kg.
<b>39.20</b>	<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>			
3920.1000	- Of polymers of ethylene	25 <sup>(1)</sup>	20	Kg.
	- Of polymers of propylene:			
3920.2010	--- Biaxially Oriented Polypropylene (BOPP) film, plain	25	20	Kg.
3920.2020	--- Biaxially Oriented Polypropylene (BOPP) film, printed	25	20	Kg.
3920.2030	--- Biaxially Oriented Polypropylene (BOPP) film, metallized	25	20	Kg.
3920.2040	--- Biaxially Oriented Polypropylene (BOPP) film, laminated	25	20	Kg.
3920.2090	--- Other	25	20	Kg.
3920.3000	- Of polymers of styrene	25	20	Kg.
	- Of polymers of vinyl chloride:			
3920.4300	-- Containing by weight not less than 6 % of plasticisers	25	20	Kg.
3920.4900	-- Other	25	20	Kg.
	- Of acrylic polymers:			
3920.5100	-- Of poly(methyl methacrylate)	25 <sup>(1)</sup>	20	Kg.
3920.5900	-- Other	25	20	Kg.
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920.6100	-- Of polycarbonates	25	20	Kg.
3920.6200	-- Of poly(ethylene terephthalate)	25	20	Kg.
3920.6300	-- Of unsaturated polyesters	25 <sup>(1)</sup>	20	Kg.
3920.6900	-- Of other polyesters	25	20	Kg.
	- Of cellulose or its chemical derivatives:			
3920.7100	-- Of regenerated cellulose	25 <sup>(4)</sup>	20	Kg.
3920.7200	-- Of vulcanised fibre	25	20	Kg.
3920.7300	-- Of cellulose acetate	25	20	Kg.
3920.7900	-- Of other cellulose derivatives	25	20	Kg.
	- Of other plastics:			

(1)	(2)	(3)	(4)	(5)
3920.9100	-- Of poly(vinyl butyral)	25	20	Kg.
3920.9200	-- Of polyamides	25	20	Kg.
3920.9300	-- Of amino resins	25	20	Kg.
3920.9400	-- Of phenolic resins	25	20	Kg.
3920.9900	-- Of other plastics	25	20	Kg.
<b>39.21</b>	<b>Other plates, sheets, film, foil and strip, of plastics.</b>			
	- Cellular:			
3921.1100	-- Of polymers of styrene	25	20	Kg.
3921.1200	-- Of polymers of vinyl chloride	25	20	Kg.
3921.1300	-- Of polyurethanes	25	20	Kg.
3921.1400	-- Of regenerated cellulose	25	20	Kg.
3921.1900	-- Of other plastics	25	20	Kg.
3921.9000	- Other	25 <sup>(1)</sup>	20	Kg.
<b>39.22</b>	<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>			
3922.1000	- Baths, shower-baths, sinks and wash-basins	25	15	u
3922.2000	- Lavatory seats and covers	25	15	u
3922.9000	- Other	25	15	u
<b>39.23</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>			
3923.1000	- Boxes, cases, crates and similar articles	25	15	u
	- Sacks and bags (including cones):			
3923.2100	-- Of polymers of ethylene	25	15	u
3923.2900	-- Of other plastics	25	15	u
3923.3000	- Carboys, bottles, flasks and similar articles	25	15	u
3923.4000	- Spools, cops, bobbins and similar supports	25	15	u
3923.5000	- Stoppers, lids, caps and other closures	25 <sup>(1)</sup>	15	u
3923.9000	- Other	25	15	u
<b>39.24</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of plastics.</b>			
3924.1000	- Tableware and kitchenware	25 <sup>(4)</sup>	15	u
3924.9000	- Other	25	15	u
<b>39.25</b>	<b>Builders' ware of plastics, not elsewhere specified or included.</b>			
3925.1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l	25	15	u
3925.2000	- Doors, windows and their frames and thresholds for doors	25	15	u
3925.3000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	25	15	u
3925.9000	- Other	25	15	u
<b>39.26</b>	<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>			
3926.1000	- Office or school supplies	25 <sup>(4)</sup>	15	u
3926.2000	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	25	15	u
3926.3000	- Fittings for furniture, coachwork of the like	25	15	u
3926.4000	- Statuettes and other ornamental articles	25	15	u
	- Other:			
3926.9010	--- Synthetic floats for fishing nets	25	15	u
3926.9020	--- Coils of plastics (contraceptives and accessories therefor)	5	15	u
3926.9030	--- Transmission, conveyor or elevator belts	25	15	u
3926.9040	--- Laboratory ware	10	15	u
3926.9050	--- Colostomy bags and urine bags	5	15	u
3926.9060	--- Shoe lasts	20	15	u
3926.9070	--- Design patterns, cards for textile and leather garments	5	15	u
3926.9080	--- Plastic beads	20	15	u
3926.9090	--- Other	25 <sup>(1)</sup>	15	u