

## 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) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) 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;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (i) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (j) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (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 71.17;
- (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);
- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) 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, and monopods, bipods, tripods and similar articles).

- 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 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 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, 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, switchplates 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" (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, 3901.40, 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 monomer 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 Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
			<b>I.- PRIMARY FORMS</b>																	
<b>39.01</b>			<b>Polymers of ethylene, in primary forms.</b>																	
	3901.10.00	-	Polyethylene having a specific gravity of less than 0.94	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		Rs.10/= per kg
	3901.20.00	-	Polyethylene having a specific gravity of 0.94 or more	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		Rs.10/= per kg
	3901.30.00	-	Ethylene-vinyl acetate copolymers	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		
	3901.40.00	-	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3901.90.00	-	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
<b>39.02</b>			<b>Polymers of propylene or of other olefins, in primary forms.</b>																	
	3902.10.00	-	Polypropylene	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		Rs.10/= per kg
	3902.20.00	-	Polyisobutylene	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3902.30.00	-	Propylene copolymers	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		
	3902.90.00	-	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
<b>39.03</b>			<b>Polymers of styrene, in primary forms.</b>																	
		-	Polystyrene :																	
	3903.11.00	--	Expansible	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		Rs.10/= per kg
	3903.19.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3903.20.00	-	Styrene-acrylonitrile (SAN) copolymers	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3903.30.00	-	Acrylonitrile-butadiene-styrene (ABS) copolymers	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		
	3903.90.00	-	Other :																	
	3903.90.10	---	Water based homopolymers and copolymers	kg		Free				Free	Free		4%	1.5%		Free	8%	10.0%	25%	
	3903.90.90	---	Other	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
<b>39.04</b>			<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>																	
	3904.10.00	-	Poly(vinyl chloride), not mixed with any other substances	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		Rs.10/= per kg
		-	Other poly (vinyl chloride) :																	
	3904.21.00	--	Non-plasticised	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3904.22.00	--	Plasticised	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3904.30.00	-	Vinyl chloride-vinyl acetate copolymers	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3904.40.00	-	Other vinyl chloride copolymers	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3904.50.00	-	Vinylidene chloride polymers	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
		-	Fluoro-polymers :																	
	3904.61.00	--	Polytetrafluoroethylene	kg						Free	Free		Free	Free	Free	Free	8%	Ex		
	3904.69.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	Ex		
	3904.90.00	-	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
<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) :																	
	3905.12.00	--	In aqueous dispersion	kg						Free	Free		4%	1.5%		Free	8%	10.0%	25%	
	3905.19.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
		-	Vinyl acetate copolymers :																	
	3905.21.00	--	In aqueous dispersion	kg						Free	Free		4%	1.5%		Free	8%	10.0%	25%	
	3905.29.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3905.30.00	-	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		
		-	Other :																	
	3905.91.00	--	Copolymers	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3905.99.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
<b>39.06</b>			<b>Acrylic polymers in primary forms.</b>																	
	3906.10.00	-	Poly(methyl methacrylate) :																	
	3906.10.10	---	In aqueous dispersion or solution	kg						Free	Free		4%	1.5%		Free	8%	10.0%	25%	
	3906.10.90	---	Other	kg						Free	Free		4%	1.5%	Free	Free	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	3906.90.00	-	Other :																	
	3906.90.10	---	In aqueous dispersion or solution	kg		Free				Free	Free		4%	1.5%	Free	Free	8%	10.0%	25%	
	3906.90.90	---	Other	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		
<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>																	
	3907.10.00	-	Polyacetals	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3907.20.00	-	Other polyethers	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3907.30.00	-	Epoxide resins	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3907.40.00	-	Polycarbonates	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3907.50.00	-	Alkyd resins :																	
	3907.50.10	---	Alkyd resins without solvents	kg									Free	Free	Free	Free	8%	10.0%		
	3907.50.90	---	Other	kg									4%	1.5%		Free	8%	10.0%	8% or Rs.25/= per kg	
		-	Poly(ethylene terephthalate) :																	
	3907.61.00	--	Having a viscosity number of 78 ml/g or higher	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3907.69.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3907.70.00	-	Poly(lactic acid)	kg						Free	Free		4%	1.5%	Free	Free	8%	Ex		
		-	Other polyesters :																	
	3907.91.00	--	Unsaturated	kg						Free	Free		Free	Free	Free	Free	8%	10.0%	5%	
	3907.99.00	--	Other	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		
<b>39.08</b>			<b>Polyamides in primary forms.</b>																	
	3908.10.00	-	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3908.90.00	-	Other	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		
<b>39.09</b>			<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>																	
	3909.10.00	-	Urea resins; thiourea resins	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	3909.20.00	-	Melamine resins	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
		-	Other amino-resins :																	
	3909.31.00	--	Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI )	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3909.39.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3909.40.00	-	Phenolic resins	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3909.50.00	-	Polyurethanes	kg		Free				Free	Free		Free	Free		Free	8%	10.0%	5%	
<b>39.10</b>	<b>3910.00.00</b>		<b>Silicones in primary forms.</b>	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
<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>																	
	3911.10.00	-	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3911.90.00	-	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
<b>39.12</b>			<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>																	
		-	Cellulose acetates :																	
	3912.11.00	--	Non-plasticised	kg						Free	Free		Free	Free	Free	Free	8%	Ex		
	3912.12.00	--	Plasticised	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3912.20.00	-	Cellulose nitrates (including collodions)	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
		-	Cellulose ethers :																	
	3912.31.00	--	Carboxymethylcellulose and its salts	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3912.39.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	3912.90.00	-	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
<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>																	
	3913.10.00	-	Alginic acid, its salts and esters	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3913.90.00	-	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
<b>39.14</b>	3914.00.00		<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
			<b>II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>																	
<b>39.15</b>			<b>Waste, parings and scrap, of plastics.</b>																	
	3915.10.00	-	Of polymers of ethylene	kg	L					Free	Free		Free	Free	Free	Free	8%	10.0%		
	3915.20.00	-	Of polymers of styrene	kg	L					Free	Free		Free	Free	Free	Free	8%	10.0%		
	3915.30.00	-	Of polymers of vinyl chloride	kg	L					Free	Free		Free	Free	Free	Free	8%	10.0%		
	3915.90.00	-	Of other plastics	kg	L					Free	Free		Free	Free	Free	Free	8%	10.0%		
<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>																	
	3916.10.00	-	Of polymers of ethylene <i>Cable Trunking made of insulating material (Casing)</i>	kg	S	11.25%				Free	Free		5%	4.5%		15%	8%	10.0%		
	3916.20.00	-	Of polymers of vinyl chloride <i>Cable Trunking made of insulating material (Casing)</i>	kg	S					Free	Free		5%	4.5%		15%	8%	10.0%		



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	3916.90.00	-	Of other plastics	kg						Free	Free		5%	4.5%		15%	8%	10.0%	5%		
39.17			<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>																		
	3917.10.00	-	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg						Free	Free		5%	1.5%		Free	8%	10.0%	15%		
		-	Tubes, pipes and hoses, rigid :																		
	3917.21.00	--	Of polymers of ethylene	kg						Free	Free		5%	5%		30%	8%	10.0%	10%		
	3917.22.00	--	Of polymers of propylene :																		
	3917.22.10	---	Tubes of polymers of propylene of a length not exceeding 150 mm and having an inner diameter not exceeding 2.2 mm and outer diameter not exceeding 3.2 mm	kg						Free	Free		5%	4.5%		15%	8%	10.0%	10%		
	3917.22.90	---	Other	kg						Free	Free		5%	5%		30%	8%	10.0%	15%		
	3917.23.00	--	Of polymers of vinyl chloride	kg	S											30%	8%	10.0%	20%		
	3917.29.00	--	Of other plastics :																		
	3917.29.10	---	Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	kg						Free	Free		5%	5%		30%	8%	10.0%			
	3917.29.90	---	Other	kg						Free	Free		5%	5%		30%	8%	10.0%	15%		
		-	Other tubes, pipes and hoses :																		
	3917.31.00	--	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg		Free				Free	Free		4%	1.5%		Free	8%	10.0%	15%		
	3917.32.00	--	Other, not reinforced or otherwise combined with other materials, without fittings	kg						Free	Free		5%	4.5%		15%	8%	10.0%	10%		
	3917.33.00	--	Other, not reinforced or otherwise combined with other materials, with fittings	kg												15%	8%	10.0%	10%		
	3917.39.00	--	Other	kg		13.5%				Free	Free		5%	4.5%		15%	8%	10.0%	10%		

HS Hdq	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	3917.40.00	-	Fittings :																	
	3917.40.10	---	Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	kg												30%	8%	10.0%		
	3917.40.90	---	Other	kg												30%	8%	10.0%	15%	
			<i>PVC-U pipes joints and fittings for potable cold water supplies, PVC-U fittings for soil and waste discharge systems inside buildings.</i>	kg	S															
<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>																	
	3918.10.00	-	Of polymers of vinyl chloride	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	30% or Rs.90/= per kg	
	3918.90.00	-	Of other plastics	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	30% or Rs.90/= per kg	
<b>39.19</b>			<b>Self-adhesive plates, sheets, film, foil, tape, strip and flat other shapes, of plastics, whether or not in rolls.</b>																	
	3919.10.00	-	In rolls of a width not exceeding 20 cm	kg						Free	Free		5%	5%		30%	Con	10.0%	15%	
	3919.90.00	-	Other :																	
	3919.90.10	---	Solar controlled safety window film in rolls of a width not exceeding 184cm for use on glazed windows, doors or other partition with glass	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3919.90.90	---	Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%	15%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
39.20			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 :																		
	3920.10.10	---	Metallised, unprinted and un-laminated	kg										Free	Free	8%	10.0%				
	3920.10.20	---	Not metalized, of a width exceeding 110 mm but not exceeding 230 mm, of a kind used in manufacturing of napkins, sanitary towels	kg											15%	8%	10.0%				
	3920.10.90	---	Other	kg											15%	8%	10.0%	15% or Rs.150/kg			
	3920.20.00	-	Of polymers of propylene :																		
	3920.20.10	---	Unprinted and un-laminated, whether or not metallised	kg										Free	Free	8%	10.0%				
	3920.20.20	---	Strapping tapes	kg											30%	8%	10.0%				
	3920.20.90	---	Other	kg											15%	8%	10.0%	15% or Rs.150/kg			
	3920.30.00	-	Of polymers of styrene :																		
	3920.30.10	---	Of a thickness not exceeding 2 mm	kg					Free	Free		5%	5%		30%	8%	5.0%				
	3920.30.20	---	Metallised	kg					Free	Free		5%	4.5%		15%	8%	10.0%				
	3920.30.90	---	Other	kg					Free	Free		5%	4.5%		15%	8%	10.0%	15% or Rs.150/kg			
		-	Of polymers of vinyl chloride :																		
	3920.43.00	--	Containing by weight not less than 6% of plasticisers :																		
	3920.43.10	---	Unprinted and un-laminated, whether or not metallised, of a thickness not exceeding 0.30 mm	kg		Free			Free	Free		Free	Free	Free	Free	8%	10.0%				
	3920.43.20	---	Other unprinted metallised	kg		Free			Free	Free		Free	Free	Free	Free	8%	10.0%				
	3920.43.30	---	Printed sheets for manufacture of floor coverings, whether or not laminated with plastics, of a total thickness not exceeding 0.15 mm, and a width not less than 72 inches.	kg		13.5%			Free	Free		5%	4.5%		15%	8%	10.0%	15%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	3920.43.90	---	Other	kg		13.5%				Free	Free		5%	4.5%		15%	8%	10.0%	15% or Rs.150/kg	
	3920.49.00	--	Other :																	
	3920.49.10	---	Shrink wrap film	kg						Free	Free		5%	4.5%		15%	8%	10.0%	15% or Rs.150/kg	
	3920.49.20	---	Film of a thickness not exceeding 0.35 mm and certified by Scretary, Ministry of Health as having been imported for packaging of pharmaceuticals	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.49.30	---	Hi-barrier liner imported for the manufacture of bags for export of desiccated coconut	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.49.40	---	Shrink foil imported for packing of rubber for export	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.49.50	---	Unprinted and un-laminated, whether or not metallised	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3920.49.90	---	Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%	15%	
		-	Of acrylic polymers :																	
	3920.51.00	--	Of poly(methyl methacrylate) :																	
	3920.51.10	---	Metallised	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.51.90	---	Other :																	
	3920.51.91	----	Of which thickness not less than 100mm	kg						Free	Free		5%	5%		Free	8%	10.0%	15% or Rs.150/kg	
	3920.51.99	----	Other	kg						Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.150/kg	
	3920.59.00	--	Other :																	
	3920.59.10	---	Unprinted and un-laminated, whether or not metallised	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3920.59.90	---	Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%	15% or Rs.150/kg	
		-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :																	
	3920.61.00	--	Of polycarbonates :																	
	3920.61.10	---	Unprinted	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.61.20	---	Metallised	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.61.90	---	Other	kg						Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.150/kg	
	3920.62.00	--	Of poly(ethylene terephthalate) :																	
	3920.62.10	---	Unprinted and un-laminated, whether or not metallised	kg									Free	Free	Free	Free	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	3920.62.90	---	Other	kg									5%	4.5%		15%	8%	10.0%	15% or Rs.150/kg	
	3920.63.00	--	Of unsaturated polyesters :																	
		---	Unprinted and un-laminated whether or not metallised :																	
	3920.63.11	----	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3920.63.19	----	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3920.63.90	---	Other :																	
	3920.63.91	----	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		5%	4.5%		15%	8%	10.0%	15% or Rs.150/kg	
	3920.63.99	----	Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%	15% or Rs.150/kg	
	3920.69.00	--	Of other polyesters :																	
	3920.69.10	---	Unprinted and un-laminated, whether or not metallised :																	
	3920.69.11	----	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3920.69.19	----	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3920.69.90	---	Other :	kg																
	3920.69.91	----	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		5%	4.5%		15%	8%	10.0%	20% or Rs.150/= per kg	
	3920.69.99	----	Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%	20% or Rs.150/= per kg	
		-	Of cellulose or its chemical derivatives :																	
	3920.71.00	--	Of regenerated cellulose :																	
	3920.71.10	---	Printed	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.150/kg	
	3920.71.90	---	Other	kg		14.25%				Free	Free		5%	4.5%		15%	8%	10.0%	15% or Rs.150/kg	
	3920.73.00	--	Of cellulose acetate	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.79.00	--	Of other cellulose derivatives:																	
	3920.79.10	---	Of cellulose nitrates plasticised	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.79.20	---	Metallised	kg						Free	Free		5%	4.5%		15%	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	3920.79.90	---	Other	kg						Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.150/kg	
		-	Of other plastics :																	
	3920.91.00	--	Of poly(vinyl butyral) :																	
	3920.91.10	---	Metallised	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.91.90	---	Other	kg						Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.150/kg	
	3920.92.00	--	Of polyamides :																	
	3920.92.10	---	Unprinted and un-laminated, whether or not metallised	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3920.92.90	---	Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%	15% or Rs.150/kg	
	3920.93.00	--	Of amino-resins	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.94.00	--	Of phenolic resins	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.99.00	--	Of other plastics :																	
	3920.99.10	---	Of silicone	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.99.20	---	Of hardened proteins	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.99.30	---	Metallised	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3920.99.90	---	Other	kg						Free	Free		5%	5%		30%	8%	10.0%	15% or Rs.150/kg	
<b>39.21</b>			<b>Other plates, sheets, film, foil and strip, of plastics.</b>																	
		-	Cellular :																	
	3921.11.00	--	Of polymers of styrene :																	
	3921.11.10	---	Of polystyrene not exceeding 2 mm in thickness	kg						Free	Free		5%	5%		30%	8%	10.0%	15%	
	3921.11.90	---	Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%	10%	
	3921.12.00	--	Of polymers of vinyl chloride																	
	3921.12.10	---	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	kg		14.4% or Rs.48/= per kg				Free	Free		5% or RS.17/= per kg	4.5% or Rs.15/= per kg		15% or Rs.50/= per kg	8%	10.0%	10% or Rs.30/kg	
	3921.12.90	---	Other	kg		27% or Rs.40/= per kg				Free	Free		5% or RS.8/= per kg	5% or RS.8/= per kg		30% or RS.44/= per kg	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	3921.13.00	--	Of polyurethanes :																	
	3921.13.10	---	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		
	3921.13.90	---	Other	kg		27%				Free	Free		5%	5%		30%	8%	10.0%		
	3921.14.00	--	Of regenerated cellulose :																	
	3921.14.10	---	Printed	kg												30%	8%	10.0%	15%	
	3921.14.90	---	Other	kg												15%	8%	10.0%	10%	
	3921.19.00	--	Of other plastics :																	
	3921.19.10	---	Of phenoplasts	kg		13.5%				Free	Free		5%	4.5%		15%	8%	10.0%	10%	
	3921.19.20	---	Of aminoplasts	kg		13.5%				Free	Free		5%	4.5%		15%	8%	10.0%	10%	
	3921.19.30	---	Of silicone	kg		13.5%				Free	Free		5%	4.5%		15%	8%	10.0%	10%	
	3921.19.40	---	Of polyamides	kg		13.5%				Free	Free		5%	4.5%		15%	8%	10.0%	10%	
	3921.19.50	---	Of copolymers of vinyl chloride and vinyl acetate	kg		13.5%				Free	Free		5%	4.5%		15%	8%	10.0%	10%	
	3921.19.90	---	Other	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	10%	
	3921.90.00	-	Other :																	
		---	Printed :																	
	3921.90.11	----	Aluminium foil backed polyethylene foil of a thickness exceeding 200µ and a width not exceeding 20cm, in reels, of which the PE surface is printed with the logo and/or the trade name of the product, for forming into flexible tubing for packing of consumables (for e.g. toothpaste, etc.)	kg												15%	8%	10.0%		
	3921.90.12	----	Polyethylene porous sheets with printed mark "Separator Only for Battery" backed with thin layer of fiber glass sheet	kg											Free	Free	8%	10.0%		
	3921.90.13	----	Polyethylene porous sheets with printed mark "Separator Only for Battery"	kg											Free	Free	8%	10.0%		
	3921.90.19	----	Other	kg												15%	8%	10.0%	10%	
	3921.90.90	---	Other	kg											Free	Free	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
39.22			<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>																	
	3922.10.00	-	Baths, shower-baths, sinks and wash-basins	kg						Free	Free		5%	5%		30%	8%	10.0%	35%	
	3922.20.00	-	Lavatory seats and covers	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	35%	
	3922.90.00	-	Other :																	
	3922.90.10	---	Waterless urinals using 'Key Valves'	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%		
	3922.90.90	---	Other	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	35%	
39.23			<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>																	
	3923.10.00	-	Boxes, cases, crates and similar articles :																	
	3923.10.10	---	Containers imported for the packing of gems and jewellery	kg										7.5%	Free	Free	8%	10.0%		
	3923.10.20	---	Plastic cages for the transport of live poultry	kg											Free	Free	8%	10.0%		
	3923.10.30	---	Plastic crates of a kind used for the transport of fruits and vegetables	kg												15%	8%	10.0%		
	3923.10.40	---	Polystyrene Boxes, Disposable	kg	L											30%	8%	10.0%		
	3923.10.50	---	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg												30%	8%	10.0%		
	3923.10.90	---	Other	kg												30%	8%	10.0%	10%	
		-	Sacks and bags (including cones) :																	
	3923.21.00	--	Of polymers of ethylene :																	
	3923.21.10	---	Made of sheeting with thickness of 40 microns and below	kg												30%	8%	10.0%	10%	
	3923.21.20	---	Other, heat shrinkable bags, printed for packing of poultry products	kg												Free	8%	10.0%	15%	
	3923.21.90	---	Other	kg												30%	8%	10.0%	10%	
	3923.29.00	--	Of other plastics :																	
	3923.29.10	---	Made of sheeting with thickness of 40 microns and below	kg		22%										30%	8%	10.0%	10%	



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	3923.29.20	---	Other, heat shrinkable bags, printed for packing of poultry products	kg		Free										Free	8%	10.0%	10%	
	3923.29.30	---	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg		22%										30%	8%	10.0%		
	3923.29.90	---	Other	kg		22%										30%	8%	10.0%	10%	
	3923.30.00	-	Carboys, bottles, flasks and similar articles :																	
	3923.30.10	---	Bottles blanks for blowing up in to bottles	kg												15%	8%	10.0%	15% or Rs.30/= per kg	
	3923.30.20	---	Bottles of a capacity not exceeding 300 ml	kg												15%	8%	10.0%	15% or Rs.30/= per kg	
	3923.30.90	---	Other	kg												30%	8%	10.0%	15% or Rs.30/= per kg	
	3923.40.00	-	Spools, cops, bobbins and similar supports	kg						Free	Free		Free	Free		Free	8%	10.0%	15% or Rs.30/= per kg	
	3923.50.00	-	Stoppers, lids, caps and other closures :																	
	3923.50.10	---	Pre-formed shrink capsules	kg												15%	8%	10.0%		
	3923.50.90	---	Other	kg												30%	8%	10.0%		
	3923.90.00	-	Other																	
	3923.90.10		Collapsible tubes with pre-formed shoulder and ready for filling with tooth- pastes , as identifiable from printing ,with or without cap/ closure	kg												15%	8%	10.0%	5%	
	3923.90.90		Other	kg												15%	8%	10.0%	5%	
<b>39.24</b>			<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>																	
	3924.10.00	-	Tableware and kitchenware :																	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	3924.10.10	---	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg			19.5% or Rs.35/= per kg			Free	Free		5% or Rs.9/= per kg	5% or Rs.9/= per kg		30% or Rs.53/= per kg	8%	10.0%	30% or Rs.125/= per kg		
	3924.10.90	---	Of other plastic	kg			19.5% or Rs.35/= per kg			Free	Free		5% or Rs.9/= per kg	5% or Rs.9/= per kg		30% or Rs.53/= per kg	8%	10.0%	30% or Rs.125/= per kg		
	3924.90.00	-	Other :																		
	3924.90.10	---	Teats for feeding bottles	kg		13.5%				Free	Free		5%	4.5%		15%	8%	10.0%			
	3924.90.20	---	Water bottles not more than 1 L, equipped with micro filters for the absorption of heavy metals, micro-organisms and chemicals	kg		13.5%				Free	Free		5%	4.5%	Free	Free	8%	10.0%			
	3924.90.90	---	Other	kg		25.68% or Rs.46/= per kg				Free	Free		5% or Rs.9/= per kg	5% or Rs.9/= per kg		30% or Rs.53/= per kg	8%	10.0%	30% or Rs.125/= per kg		
39.25			Builders' ware of plastics, not elsewhere specified or included (+).																		
	3925.10.00	-	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l <i>Polyethylene water storage tanks.</i>	kg						Free	Free		5%	4.5%		15%	8%	10.0%	10%		
	3925.20.00	-	Doors, windows and their frames and thresholds for doors	kg	S	27%				Free	Free		5%	5%		30%	8%	10.0%	15%		
	3925.30.00	-	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	15%		
	3925.90.00	-	Other <i>Polyethylene water storage tanks.</i>	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	15%		
				kg	S																
39.26			Other articles of plastics and articles of other materials of headings 39.01 to 39.14.																		
	3926.10.00	-	Office or school supplies :																		
	3926.10.10	---	Electronic duplicator stencils	kg						Free	Free		5%	4.5%		15%	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	3926.10.90	---	Other	kg		25.68%				Free	Free		5%	5%		30%	8%	10.0%	5%	
	3926.20.00	-	Articles of apparel and clothing accessories (including gloves, mittens and mitts) :																	
	3926.20.10	---	Life jackets	kg		14.25%				Free	Free		5%	4.5%		15%	8%	10.0%	10%	
	3926.20.20	---	Gloves	kg		28.50%				Free	Free		5%	5%		30%	8%	10.0%	10%	
	3926.20.90	---	Other	kg		25.68%				Free	Free		5%	5%		30%	8%	10.0%	10%	
	3926.30.00	-	Fittings for furniture, coachwork or the like	kg						Free	Free		5%	5%		30%	8%	10.0%	15%	
	3926.40.00	-	Statuettes and other ornamental articles	kg		27% or Rs.54/= per kg				Free	Free		5% or Rs.10/= per kg	5% or Rs.10/= per kg		30% or Rs.60/= per kg	8%	10.0%	15%	
	3926.90.00	-	Other :																	
	3926.90.10	---	Rawl Plugs	kg		Free				Free	Free		5%	4.5%	Free	Free	8%	10.0%		
	3926.90.20	---	Colostomy and urinary bags	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3926.90.30	---	Incubator trays, automatic water drinkers and feeding troughs for the poultry industry	kg						Free	Free		Free		Free	Free	Ex	10.0%		
	3926.90.40	---	Being parts of textile machinery of headings 84.44 to 84.48	kg						Free	Free		Free	Free	Free	Free	8%	10.0%		
	3926.90.50	---	Being parts of agricultural, dairy and poultry machinery and equipment	kg						Free	Free		Free	Free	Free	Free	Con	10.0%		
	3926.90.60	---	Handles for toothbrushes	kg						Free	Free		Free	Free		Free	8%	10.0%	30% or Rs.150/= per kg	
	3926.90.70	---	Plastic beads	kg											Free	Free	8%	10.0%		
	3926.90.80	---	Hardened gelatin capsules	kg	L	Free				Free	Free		Free	Free	Free	Free	8%	5.0%		
	3926.90.91	----	Paddy Planting Trays	kg		14.4% or Rs.18/= per kg				Free	Free		5% or Rs.7/= per kg	5% or Rs.7/= per kg		15% or Rs.20/= per kg	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD						
	3926.90.99	----	Other	kg		14.4% or Rs.21/= per kg				Free	Free		5% or Rs.8/= per kg	4.8% or Rs.7/= per kg		15% or Rs.22/= per kg	8%	10.0%	15% or Rs.20/= per kg	
			Cable Trunking made of insulating material (Casing).	kg	S															