

## 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);
- (k) 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, luminaires 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, 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, 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.

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|--------------|---------|---|------|--------------|-------------------|------|----|----|----|------|------|----|------|------|-------------|------|------|------|-------------------|------|----------------|------|
|              |         |   |      |              | 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 | - Polyethylene having a specific gravity of less than 0.94                      | kg   |              |                   | Free |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      | Rs.10/= per kg | 2.5% |
|              | 3901.20 | - Polyethylene having a specific gravity of 0.94 or more                        | kg   |              |                   | Free |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      | Rs.10/= per kg | 2.5% |
|              | 3901.30 | - Ethylene-vinyl acetate copolymers   | kg   |              |                   | Free |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |                | 2.5% |
|              | 3901.40 | - Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94 | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |                | 2.5% |
|              | 3901.90 | - Other   | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |                | 2.5% |
| <b>39.02</b> |         | <b>Polymers of propylene or of other olefins, in primary forms.</b>             |      |              |                   |      |    |    |    |      |      |    |      |      |             |      |      |      |                   |      |                |      |
|              | 3902.10 | - Polypropylene   | kg   |              |                   | Free |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      | Rs.10/= per kg | 2.5% |
|              | 3902.20 | - Polyisobutylene   | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |                | 2.5% |
|              | 3902.30 | - Propylene copolymers  | kg   |              |                   | Free |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |                | 2.5% |
|              | 3902.90 | - Other   | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |                | 2.5% |
| <b>39.03</b> |         | <b>Polymers of styrene, in primary forms.</b>                                   |      |              |                   |      |    |    |    |      |      |    |      |      |             |      |      |      |                   |      |                |      |
|              |         | - Polystyrene :   |      |              |                   |      |    |    |    |      |      |    |      |      |             |      |      |      |                   |      |                |      |
|              | 3903.11 | -- Expansible   | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      | Rs.10/= per kg | 2.5% |
|              | 3903.19 | -- Other  | kg   |              |                   | Free |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |                | 2.5% |
|              | 3903.20 | - Styrene-acrylonitrile (SAN) copolymers  | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |                | 2.5% |
|              | 3903.30 | - Acrylonitrile-butadiene-styrene(ABS) copolymers                               | kg   |              |                   | Free |    |    |    | Free | Free |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |                | 2.5% |

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|--------------|------------|---|------|--------------|-------------------|------|----|----|----|------|------|----|------|------|-------------|------|-----|------|-------------------|------|----------------|------|
|              |            |   |      |              | AP                | AD   | BN | GT | IN | PK   | SA   | SF | SD   | SG   |             |      |     |      |                   |      |                |      |
|              | 3903.90    | - Other :   |      |              |                   |      |    |    |    |      |      |    |      |      |             |      |     |      |                   |      |                |      |
|              | 3903.90.10 | ---- Water based homopolymers and copolymers  | kg   |              |                   | Free |    |    |    | Free | Free |    | 4%   | 1.5% |             | Free | 15% | 10%  |                   | 35%  |                | 2.5% |
|              | 3903.90.90 | ---- Other  | kg   |              |                   | Free |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
| <b>39.04</b> |            | <b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>                                |      |              |                   |      |    |    |    |      |      |    |      |      |             |      |     |      |                   |      |                |      |
|              | 3904.10    | - Poly(vinyl chloride), not mixed with any other substances   | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      | Rs.10/= per kg | 2.5% |
|              |            | - Other poly (vinyl chloride) :   |      |              |                   |      |    |    |    |      |      |    |      |      |             |      |     |      |                   |      |                |      |
|              | 3904.21    | -- Non-plasticised  | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
|              | 3904.22    | -- Plasticised  | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
|              | 3904.30    | - Vinyl chloride-vinyl acetate copolymers   | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
|              | 3904.40    | - Other vinyl chloride copolymers   | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
|              | 3904.50    | - Vinylidene chloride polymers  | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
|              |            | - Fluoro-polymers :   |      |              |                   |      |    |    |    |      |      |    |      |      |             |      |     |      |                   |      |                |      |
|              | 3904.61    | -- Polytetrafluoroethylene  | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | Ex   |                   |      |                | 2.5% |
|              | 3904.69    | -- Other  | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | Ex   |                   |      |                | 2.5% |
|              | 3904.90    | - Other   | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
| <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    | -- In aqueous dispersion  | kg   |              |                   |      |    |    |    | Free | Free |    | 4%   | 1.5% |             | Free | 15% | 10%  |                   | 35%  |                | 2.5% |
|              | 3905.19    | -- Other  | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
|              |            | - Vinyl acetate copolymers :  |      |              |                   |      |    |    |    |      |      |    |      |      |             |      |     |      |                   |      |                |      |
|              | 3905.21    | -- In aqueous dispersion  | kg   |              |                   |      |    |    |    | Free | Free |    | 4%   | 1.5% |             | Free | 15% | 10%  |                   | 35%  |                | 2.5% |
|              | 3905.29    | -- Other  | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
|              | 3905.30    | - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups  | kg   |              |                   | Free |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
|              |            | - Other :   |      |              |                   |      |    |    |    |      |      |    |      |      |             |      |     |      |                   |      |                |      |
|              | 3905.91    | -- Copolymers   | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
|              | 3905.99    | -- Other  | kg   |              |                   |      |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
| <b>39.06</b> |            | <b>Acrylic polymers in primary forms.</b>   |      |              |                   |      |    |    |    |      |      |    |      |      |             |      |     |      |                   |      |                |      |
|              | 3906.10    | - Poly(methyl methacrylate) :   |      |              |                   |      |    |    |    |      |      |    |      |      |             |      |     |      |                   |      |                |      |
|              | 3906.10.10 | ---- In aqueous dispersion or solution  | kg   |              |                   |      |    |    |    | Free | Free |    | 4%   | 1.5% |             | Free | 15% | 10%  |                   | 35%  |                | 2.5% |
|              | 3906.10.90 | ---- Other  | kg   |              |                   |      |    |    |    | Free | Free |    | 4%   | 1.5% | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |
|              | 3906.90    | - Other :   |      |              |                   |      |    |    |    |      |      |    |      |      |             |      |     |      |                   |      |                |      |
|              | 3906.90.10 | ---- In aqueous dispersion or solution  | kg   |              |                   | Free |    |    |    | Free | Free |    | 4%   | 1.5% | Free        | Free | 15% | 10%  |                   | 35%  |                | 2.5% |
|              | 3906.90.90 | ---- Other  | kg   |              |                   | Free |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                   |      |                | 2.5% |

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|--------------|------------|---|------|--------------|-------------------|----|----|------|------|----|----|------|------|------|-------------|------|-----|------|-----------------------------|------|-------------|
|              |            |   |      |              | AP                | AD | BN | GT   | IN   | PK | SA | SF   | SD   | SG   |             |      |     |      |                             |      |             |
| <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    | - Polyacetals   | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3907.20.00 | - Other polyethers  | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              |            | - Other polyethers :  |      |              |                   |    |    |      |      |    |    |      |      |      |             |      |     |      |                             |      |             |
|              | 3907.21    | -- Bis(polyoxyethylene) methylphosphonate   | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3907.29    | -- Other  | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3907.30    | - Epoxide resins  | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3907.40    | - Polycarbonates  | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3907.50    | - Alkyd resins :  |      |              |                   |    |    |      |      |    |    |      |      |      |             |      |     |      |                             |      |             |
|              | 3907.50.10 | --- Alkyd resins without solvents   | kg   |              |                   |    |    |      |      |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3907.50.90 | --- Other   | kg   |              |                   |    |    |      |      |    |    |      | 4%   | 1.5% |             | Free | 15% | 10%  | 10% or<br>Rs.45/=<br>per kg |      | 2.5%        |
|              |            | - Poly(ethylene terephthalate) :  |      |              |                   |    |    |      |      |    |    |      |      |      |             |      |     |      |                             |      |             |
|              | 3907.61    | -- Having a viscosity number of 78 ml/g or higher   | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3907.69    | -- Other  | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3907.70    | - Poly(lactic acid)   | kg   |              |                   |    |    | Free | Free |    |    | 4%   | 1.5% | Free | Free        | Free | 15% | Ex   |                             |      | 2.5%        |
|              |            | - Other polyesters :  |      |              |                   |    |    |      |      |    |    |      |      |      |             |      |     |      |                             |      |             |
|              | 3907.91    | -- Unsaturated  | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  | 5%                          |      | 2.5%        |
|              | 3907.99    | -- Other  | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
| <b>39.08</b> |            | <b>Polyamides in primary forms.</b>   |      |              |                   |    |    |      |      |    |    |      |      |      |             |      |     |      |                             |      |             |
|              | 3908.10    | - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12   | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3908.90    | - Other   | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
| <b>39.09</b> |            | <b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>   |      |              |                   |    |    |      |      |    |    |      |      |      |             |      |     |      |                             |      |             |
|              | 3909.10    | - Urea resins; thiourea resins  | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3909.20    | - Melamine resins   | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              |            | - Other amino-resins :  |      |              |                   |    |    |      |      |    |    |      |      |      |             |      |     |      |                             |      |             |
|              | 3909.31    | -- Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI )   | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3909.39    | -- Other  | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3909.40    | - Phenolic resins   | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |
|              | 3909.50    | - Polyurethanes   | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  | 5%                          |      | 2.5%        |
| <b>39.10</b> | 3910.00    | <b>Silicones in primary forms.</b>  | kg   |              |                   |    |    | Free | Free |    |    | Free | Free | Free | Free        | Free | 15% | 10%  |                             |      | 2.5%        |

| HS Hdg       | HS Code | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |      |      |      | Gen<br>Duty | VAT | PAL | Cess | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |
|--------------|---------|--|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|-------------|-----|-----|------|-------------------|------|-------------|
|              |         |  |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD   | SG   |             |     |     |      |                   |      |             |
| <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 | - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes  | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |      |                   | 2.5% |             |
|              | 3911.20 | - Poly(1,3-phenylene methylphosphonate)  | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |      |                   | 2.5% |             |
|              | 3911.90 | - Other  | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |      |                   | 2.5% |             |
| <b>39.12</b> |         | <b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>  |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |      |                   |      |             |
|              |         | - Cellulose acetates :   |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |      |                   |      |             |
|              | 3912.11 | -- Non-plasticised   | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | Ex  |      |                   | 2.5% |             |
|              | 3912.12 | -- Plasticised   | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |      |                   | 2.5% |             |
|              | 3912.20 | - Cellulose nitrates (including collodions)  | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |      |                   | 2.5% |             |
|              |         | - Cellulose ethers :   |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |      |                   |      |             |
|              | 3912.31 | -- Carboxymethylcellulose and its salts  | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |      |                   | 2.5% |             |
|              | 3912.39 | -- Other   | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |      |                   | 2.5% |             |
|              | 3912.90 | - Other  | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |      |                   | 2.5% |             |
| <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 | - Alginic acid, its salts and esters   | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |      |                   | 2.5% |             |
|              | 3913.90 | - Other  | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |      |                   | 2.5% |             |
| <b>39.14</b> | 3914.00 | <b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>  | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |      |                   | 2.5% |             |
|              |         | <b>II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>  |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |      |                   |      |             |
| <b>39.15</b> |         | <b>Waste, parings and scrap, of plastics.</b>  |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |      |                   |      |             |

| HS Hdg       | HS Code    | Description  | Unit | ICL/<br>SLSI | Preferential Duty |       |    |    |      |      |    |    |      |      | Gen<br>Duty | VAT  | PAL  | Cess | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |      |
|--------------|------------|--|------|--------------|-------------------|-------|----|----|------|------|----|----|------|------|-------------|------|------|------|-------------------|------|-------------|------|
|              |            |  |      |              | AP                | AD    | BN | GT | IN   | PK   | SA | SF | SD   | SG   |             |      |      |      |                   |      |             |      |
|              |            |  |      |              |                   |       |    |    |      |      |    |    |      |      |             |      |      |      |                   |      |             |      |
|              | 3915.10    | - Of polymers of ethylene  | kg   | L            |                   |       |    |    | Free | Free |    |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |             | 2.5% |
|              | 3915.20    | - Of polymers of styrene   | kg   | L            |                   |       |    |    | Free | Free |    |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |             | 2.5% |
|              | 3915.30    | - Of polymers of vinyl chloride  | kg   | L            |                   |       |    |    | Free | Free |    |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |             | 2.5% |
|              | 3915.90    | - Of other plastics  | kg   | L            |                   |       |    |    | Free | Free |    |    | Free | Free | Free        | Free | Free | 15%  | 10%               |      |             | 2.5% |
| <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    | - Of polymers of ethylene<br><i>Cable Trunking made of insulating material (Casing)</i>  | kg   | S            |                   | 7.50% |    |    | Free | Free |    |    | 5%   | 4.5% |             | 10%  | 15%  | 10%  |                   |      |             | 2.5% |
|              | 3916.20    | - Of polymers of vinyl chloride<br><i>Cable Trunking made of insulating material (Casing)</i>  | kg   | S            |                   |       |    |    | Free | Free |    |    | 5%   | 4.5% |             | 10%  | 15%  | 10%  |                   |      |             | 2.5% |
|              | 3916.90    | - Of other plastics  | kg   |              |                   |       |    |    | Free | Free |    |    | 5%   | 4.5% |             | 15%  | 15%  | 10%  | 5%                |      |             | 2.5% |
| <b>39.17</b> |            | <b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>  |      |              |                   |       |    |    |      |      |    |    |      |      |             |      |      |      |                   |      |             |      |
|              | 3917.10    | - Artificial guts (sausage casings) of hardened protein or of cellulosic materials   | kg   |              |                   |       |    |    | Free | Free |    |    | 4%   | 1.5% |             | Free | 15%  | 10%  | 15%               |      |             | 2.5% |
|              |            | - Tubes, pipes and hoses, rigid :  |      |              |                   |       |    |    |      |      |    |    |      |      |             |      |      |      |                   |      |             |      |
|              | 3917.21    | -- Of polymers of ethylene   | kg   |              |                   |       |    |    | Free | Free |    |    | 5%   | 5%   |             | 15%  | 15%  | 10%  | 25%               |      |             | 2.5% |
|              | 3917.22    | -- 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% |             | 10%  | 15%  | 10%  | 15%               |      |             | 2.5% |
|              | 3917.22.90 | --- Other  | kg   |              |                   |       |    |    | Free | Free |    |    | 5%   | 5%   |             | 15%  | 15%  | 10%  | 30%               |      |             | 2.5% |
|              | 3917.23    | -- Of polymers of vinyl chloride   | kg   | S            |                   |       |    |    |      |      |    |    |      |      |             | 15%  | 15%  | 10%  | 35%               |      |             | 2.5% |
|              | 3917.29    | -- 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%   |             | 15%  | 15%  | 10%  |                   |      |             | 2.5% |
|              | 3917.29.90 | --- Other  | kg   |              |                   |       |    |    | Free | Free |    |    | 5%   | 5%   |             | 15%  | 15%  | 10%  | 30%               |      |             | 2.5% |
|              |            | - Other tubes, pipes and hoses :   |      |              |                   |       |    |    |      |      |    |    |      |      |             |      |      |      |                   |      |             |      |
|              | 3917.31    | -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa  |      |              |                   |       |    |    |      |      |    |    |      |      |             |      |      |      |                   |      |             |      |
|              | 3917.31.10 | --- Intended for transfer of liquefied petroleum gas   | kg   | S            |                   | Free  |    |    | Free | Free |    |    | 4%   | 1.5% |             | Free | 15%  | 10%  | 15%               |      |             | 2.5% |
|              | 3917.31.90 | --- Other  | kg   |              |                   | Free  |    |    | Free | Free |    |    | 4%   | 1.5% |             | Free | 15%  | 10%  | 15%               |      |             | 2.5% |

| HS Hdg       | HS Code    | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |      |      |      | Gen<br>Duty | VAT | PAL | Cess                   | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |
|--------------|------------|--|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|-------------|-----|-----|------------------------|-------------------|------|-------------|
|              |            |  |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD   | SG   |             |     |     |                        |                   |      |             |
|              | 3917.32    | -- Other, not reinforced or otherwise combined with other materials, without fittings  | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | 10%         | 15% | 10% | 15%                    |                   | 2.5% |             |
|              | 3917.33    | -- Other, not reinforced or otherwise combined with other materials, with fittings   | kg   |              |                   |    |    |    |      |      |    |      |      |      | 10%         | 15% | 10% | 15%                    |                   | 2.5% |             |
|              | 3917.39    | -- Other   |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |                        |                   |      |             |
|              | 3917.39.10 | ---- Intended for transfer of liquefied petroleum gas  | kg   | S            | 9.0%              |    |    |    | Free | Free |    | 5%   | 4.5% |      | 10%         | 15% | 10% | 15%                    |                   | 2.5% |             |
|              | 3917.39.90 | ---- Other   | kg   |              | 9.0%              |    |    |    | Free | Free |    | 5%   | 4.5% |      | 10%         | 15% | 10% | 15%                    |                   | 2.5% |             |
|              | 3917.40    | - Fittings :   |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |                        |                   |      |             |
|              | 3917.40.10 | ---- Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines  | kg   |              |                   |    |    |    |      |      |    |      |      |      | 15%         | 15% | 10% | 15%                    |                   | 2.5% |             |
|              | 3917.40.90 | ---- Other   | kg   |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |                        |                   | 2.5% |             |
|              |            | <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            |                   |    |    |    |      |      |    |      |      |      | 15%         | 15% | 10% | 30%                    |                   | 2.5% |             |
| <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    | - Of polymers of vinyl chloride  | kg   |              | 13.5%             |    |    |    | Free | Free |    | 5%   | 5%   |      | 15%         | 15% | 10% | 30% or Rs.135/= per kg |                   | 2.5% |             |
|              | 3918.90    | - Of other plastics  | kg   |              | 13.5%             |    |    |    | Free | Free |    | 5%   | 5%   |      | 15%         | 15% | 10% | 30% or Rs.135/= per kg |                   | 2.5% |             |
| <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    | - In rolls of a width not exceeding 20 cm  | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 5%   |      | 15%         | Con | 10% | 30%                    |                   | 2.5% |             |
|              | 3919.90    | - 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        | 15% | 10% |                        |                   | 2.5% |             |
|              | 3919.90.90 | ---- Other   | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | 15%         | 15% | 10% | 15%                    |                   | 2.5% |             |

| HS Hdg       | HS Code    | Description   | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    |      |      | Gen<br>Duty | VAT  | PAL | Cess                   | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |
|--------------|------------|---|------|--------------|-------------------|----|----|----|------|------|----|----|------|------|-------------|------|-----|------------------------|-------------------|------|-------------|
|              |            |   |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD   | SG   |             |      |     |                        |                   |      |             |
| <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>           |      |              |                   |    |    |    |      |      |    |    |      |      |             |      |     |                        |                   |      |             |
|              | 3920.10    | - Of polymers of ethylene :   |      |              |                   |    |    |    |      |      |    |    |      |      |             |      |     |                        |                   |      |             |
|              | 3920.10.10 | --- Metallised, unprinted and un-laminated  | kg   |              |                   |    |    |    |      |      |    |    |      | Free | Free        | 15%  | 10% |                        |                   |      | 2.5%        |
|              | 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%         | 15%  | 10% |                        |                   |      | 2.5%        |
|              | 3920.10.90 | --- Other   | kg   |              |                   |    |    |    |      |      |    |    |      |      | 15%         | 15%  | 10% | 15% or Rs.300/= per kg |                   |      | 2.5%        |
|              | 3920.20    | - Of polymers of propylene :  |      |              |                   |    |    |    |      |      |    |    |      |      |             |      |     |                        |                   |      |             |
|              | 3920.20.10 | --- Unprinted and un-laminated, whether or not metallised   | kg   |              |                   |    |    |    |      |      |    |    |      | Free | Free        | 15%  | 10% |                        |                   |      | 2.5%        |
|              | 3920.20.20 | --- Strapping tapes   | kg   |              |                   |    |    |    |      |      |    |    |      |      | 15%         | 15%  | 10% | 15%                    |                   |      | 2.5%        |
|              | 3920.20.90 | --- Other   | kg   |              |                   |    |    |    |      |      |    |    |      |      | 15%         | 15%  | 10% | 15% or Rs.300/= per kg |                   |      | 2.5%        |
|              | 3920.30    | - Of polymers of styrene :  |      |              |                   |    |    |    |      |      |    |    |      |      |             |      |     |                        |                   |      |             |
|              | 3920.30.10 | --- Of a thickness not exceeding 2 mm   | kg   |              |                   |    |    |    | Free | Free |    |    | 5%   | 5%   | 15%         | 15%  | 5%  | 15%                    |                   |      | 2.5%        |
|              | 3920.30.20 | --- Metallised  | kg   |              |                   |    |    |    | Free | Free |    |    | 5%   | 4.5% | 15%         | 15%  | 10% |                        |                   |      | 2.5%        |
|              | 3920.30.90 | --- Other   | kg   |              |                   |    |    |    | Free | Free |    |    | 5%   | 4.5% | 15%         | 15%  | 10% | 15% or Rs.300/= per kg |                   |      | 2.5%        |
|              |            | - Of polymers of vinyl chloride :   |      |              |                   |    |    |    |      |      |    |    |      |      |             |      |     |                        |                   |      |             |
|              | 3920.43    | -- 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 | 15% | 10%                    |                   |      | 2.5%        |
|              | 3920.43.20 | --- Other unprinted metallised  | kg   |              |                   |    |    |    | Free | Free |    |    | Free | Free | Free        | Free | 15% | 10%                    |                   |      | 2.5%        |
|              | 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   |              |                   |    |    |    | Free | Free |    |    | 5%   | 4.5% | 15%         | 15%  | 10% | 15%                    |                   |      | 2.5%        |
|              | 3920.43.90 | --- Other   | kg   |              |                   |    |    |    | Free | Free |    |    | 5%   | 4.5% | 15%         | 15%  | 10% | 15% or Rs.300/= per kg |                   |      | 2.5%        |
|              | 3920.49    | -- Other :  |      |              |                   |    |    |    |      |      |    |    |      |      |             |      |     |                        |                   |      |             |
|              | 3920.49.10 | --- Shrink wrap film  | kg   |              |                   |    |    |    | Free | Free |    |    | 5%   | 4.5% | 15%         | 15%  | 10% | 15% or Rs.300/= per kg |                   |      | 2.5%        |

| HS Hdg | HS Code    | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |      |      |      | Gen<br>Duty | VAT | PAL | Cess                   | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |
|--------|------------|--|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|-------------|-----|-----|------------------------|-------------------|------|-------------|
|        |            |  |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD   | SG   |             |     |     |                        |                   |      |             |
|        | 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%         | 15% | 10% |                        |                   | 2.5% |             |
|        | 3920.49.30 | --- Hi-barrier liner imported for the manufacture of bags for export of desiccated coconut   | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | 15%         | 15% | 10% |                        |                   | 2.5% |             |
|        | 3920.49.40 | --- Shrink foil imported for packing of rubber for export  | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | 15%         | 15% | 10% |                        |                   | 2.5% |             |
|        | 3920.49.50 | --- Unprinted and un-laminated, whether or not metallised  | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |                        |                   | 2.5% |             |
|        | 3920.49.90 | --- Other  | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | 15%         | 15% | 10% | 15%                    |                   | 2.5% |             |
|        |            | - Of acrylic polymers :  |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |                        |                   |      |             |
|        | 3920.51    | -- Of poly(methyl methacrylate) :  |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |                        |                   |      |             |
|        | 3920.51.10 | --- Metallised   | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | 15%         | 15% | 10% |                        |                   | 2.5% |             |
|        | 3920.51.90 | --- Other :  |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |                        |                   |      |             |
|        | 3920.51.91 | ---- Of which thickness not less than 100mm  | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 5%   |      | Free        | 15% | 10% | 15% or Rs.300/= per kg |                   | 2.5% |             |
|        | 3920.51.99 | ---- Other   | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 5%   |      | 15%         | 15% | 10% | 30% or Rs.600/= per kg |                   | 2.5% |             |
|        | 3920.59    | -- Other :   |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |                        |                   |      |             |
|        | 3920.59.10 | --- Unprinted and un-laminated, whether or not metallised  | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |                        |                   | 2.5% |             |
|        | 3920.59.90 | --- Other  | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | 15%         | 15% | 10% | 15% or Rs.300/= per kg |                   | 2.5% |             |
|        |            | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :  |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |                        |                   |      |             |
|        | 3920.61    | -- Of polycarbonates :   |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |                        |                   |      |             |
|        | 3920.61.10 | --- Unprinted  | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | 15%         | 15% | 10% |                        |                   | 2.5% |             |
|        | 3920.61.20 | --- Metallised   | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | 15%         | 15% | 10% |                        |                   | 2.5% |             |
|        | 3920.61.90 | --- Other  | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 5%   |      | 15%         | 15% | 10% | 30% or Rs.600/= per kg |                   | 2.5% |             |
|        | 3920.62    | -- Of poly(ethylene terephthalate) :   |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |                        |                   |      |             |
|        | 3920.62.10 | --- Unprinted and un-laminated, whether or not metallised  | kg   |              |                   |    |    |    |      |      |    | Free | Free | Free | Free        | 15% | 10% |                        |                   | 2.5% |             |
|        | 3920.62.90 | --- Other  | kg   |              |                   |    |    |    |      |      |    | 5%   | 4.5% |      | 15%         | 15% | 10% | 15% or Rs.300/= per kg |                   | 2.5% |             |
|        | 3920.63    | -- 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        | 15% | 10% |                        |                   | 2.5% |             |
|        | 3920.63.19 | ---- Other   | kg   |              |                   |    |    |    | Free | Free |    | Free | Free | Free | Free        | 15% | 10% |                        |                   | 2.5% |             |
|        | 3920.63.90 | --- Other :  |      |              |                   |    |    |    |      |      |    |      |      |      |             |     |     |                        |                   |      |             |

| HS Hdg | HS Code    | Description  | Unit | ICL/<br>SLSI | Preferential Duty |        |    |    |    |      |      |    |      |      | Gen<br>Duty | VAT  | PAL | Cess | Excise<br>(S.P.D)      | SSCL | S<br>C<br>L |      |  |
|--------|------------|--|------|--------------|-------------------|--------|----|----|----|------|------|----|------|------|-------------|------|-----|------|------------------------|------|-------------|------|--|
|        |            |  |      |              | AP                | AD     | BN | GT | IN | PK   | SA   | SF | SD   | SG   |             |      |     |      |                        |      |             |      |  |
|        | 3920.63.91 | ---- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI | kg   |              |                   |        |    |    |    | Free | Free |    | 5%   | 4.5% |             | 10%  | 15% | 10%  | 15% or Rs.300/= per kg |      | 2.5%        |      |  |
|        | 3920.63.99 | ---- Other   | kg   |              |                   |        |    |    |    | Free | Free |    | 5%   | 4.5% |             | 15%  | 15% | 10%  | 15% or Rs.300/= per kg |      | 2.5%        |      |  |
|        | 3920.69    | -- 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 | 15% | 10%  |                        |      |             | 2.5% |  |
|        | 3920.69.19 | ---- Other   | kg   |              |                   |        |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                        |      |             | 2.5% |  |
|        | 3920.69.90 | ---- Other :   | kg   |              |                   |        |    |    |    |      |      |    |      |      |             |      |     |      |                        |      |             | 2.5% |  |
|        | 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%  | 15% | 10%  | 15% or Rs.300/= per kg |      | 2.5%        |      |  |
|        | 3920.69.99 | ---- Other   | kg   |              |                   |        |    |    |    | Free | Free |    | 5%   | 4.5% |             | 15%  | 15% | 10%  | 20% or Rs.300/= per kg |      | 2.5%        |      |  |
|        |            | - Of cellulose or its chemical derivatives :   |      |              |                   |        |    |    |    |      |      |    |      |      |             |      |     |      |                        |      |             |      |  |
|        | 3920.71    | -- Of regenerated cellulose :  |      |              |                   |        |    |    |    |      |      |    |      |      |             |      |     |      |                        |      |             |      |  |
|        | 3920.71.10 | ---- Printed   | kg   |              |                   | 13.50% |    |    |    | Free | Free |    | 5%   | 5%   |             | 15%  | 15% | 10%  | 30% or Rs.600/= per kg |      | 2.5%        |      |  |
|        | 3920.71.90 | ---- Other   | kg   |              |                   | 14.25% |    |    |    | Free | Free |    | 5%   | 4.5% |             | 15%  | 15% | 10%  | 15% or Rs.300/= per kg |      | 2.5%        |      |  |
|        | 3920.73    | -- Of cellulose acetate  | kg   |              |                   |        |    |    |    | Free | Free |    | 5%   | 4.5% |             | 15%  | 15% | 10%  |                        |      |             | 2.5% |  |
|        | 3920.79    | -- Of other cellulose derivatives:   |      |              |                   |        |    |    |    |      |      |    |      |      |             |      |     |      |                        |      |             |      |  |
|        | 3920.79.10 | ---- Of cellulose nitrates plasticised   | kg   |              |                   |        |    |    |    | Free | Free |    | 5%   | 4.5% |             | 15%  | 15% | 10%  |                        |      |             | 2.5% |  |
|        | 3920.79.20 | ---- Metallised  | kg   |              |                   |        |    |    |    | Free | Free |    | 5%   | 4.5% |             | 15%  | 15% | 10%  |                        |      |             | 2.5% |  |
|        | 3920.79.90 | ---- Other   | kg   |              |                   |        |    |    |    | Free | Free |    | 5%   | 5%   |             | 15%  | 15% | 10%  | 30% or Rs.600/= per kg |      | 2.5%        |      |  |
|        |            | - Of other plastics :  |      |              |                   |        |    |    |    |      |      |    |      |      |             |      |     |      |                        |      |             |      |  |
|        | 3920.91    | -- Of poly(vinyl butyral) :  |      |              |                   |        |    |    |    |      |      |    |      |      |             |      |     |      |                        |      |             |      |  |
|        | 3920.91.10 | ---- Metallised  | kg   |              |                   |        |    |    |    | Free | Free |    | 5%   | 4.5% |             | 10%  | 15% | 10%  |                        |      |             | 2.5% |  |
|        | 3920.91.90 | ---- Other   | kg   |              |                   |        |    |    |    | Free | Free |    | 5%   | 5%   |             | 15%  | 15% | 10%  | 30% or Rs.600/= per kg |      | 2.5%        |      |  |
|        | 3920.92    | -- Of polyamides :   |      |              |                   |        |    |    |    |      |      |    |      |      |             |      |     |      |                        |      |             |      |  |
|        | 3920.92.10 | ---- Unprinted and un-laminated, whether or not metallised   | kg   |              |                   |        |    |    |    | Free | Free |    | Free | Free | Free        | Free | 15% | 10%  |                        |      |             | 2.5% |  |
|        | 3920.92.90 | ---- Other   | kg   |              |                   |        |    |    |    | Free | Free |    | 5%   | 4.5% |             | 15%  | 15% | 10%  | 15% or Rs.300/= per kg |      | 2.5%        |      |  |
|        | 3920.93    | -- Of amino-resins   | kg   |              |                   |        |    |    |    | Free | Free |    | 5%   | 4.5% |             | 15%  | 15% | 10%  |                        |      |             | 2.5% |  |
|        | 3920.94    | -- Of phenolic resins  | kg   |              |                   |        |    |    |    | Free | Free |    | 5%   | 4.5% |             | 15%  | 15% | 10%  |                        |      |             | 2.5% |  |
|        | 3920.99    | -- Of other plastics :   |      |              |                   |        |    |    |    |      |      |    |      |      |             |      |     |      |                        |      |             |      |  |

| HS Hdg       | HS Code    | Description   | Unit | ICL/<br>SLSI | Preferential Duty                   |    |    |    |      |      |    |                                      |  |      | Gen<br>Duty                         | VAT | PAL | Cess                         | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |  |
|--------------|------------|---|------|--------------|-------------------------------------|----|----|----|------|------|----|--------------------------------------|--|------|-------------------------------------|-----|-----|------------------------------|-------------------|------|-------------|--|
|              |            |   |      |              | AP                                  | AD | BN | GT | IN   | PK   | SA | SF                                   | SD                                     | SG   |                                     |     |     |                              |                   |      |             |  |
|              | 3920.99.10 | --- Of silicone   | kg   |              |                                     |    |    |    | Free | Free |    | 5%                                   | 4.5%                                   |      | 15%                                 | 15% | 10% |                              |                   | 2.5% |             |  |
|              | 3920.99.20 | --- Of hardened proteins  | kg   |              |                                     |    |    |    | Free | Free |    | 5%                                   | 4.5%                                   |      | 15%                                 | 15% | 10% |                              |                   | 2.5% |             |  |
|              | 3920.99.30 | --- Metallised  | kg   |              |                                     |    |    |    | Free | Free |    | 5%                                   | 4.5%                                   |      | 15%                                 | 15% | 10% |                              |                   | 2.5% |             |  |
|              | 3920.99.90 | --- Other   | kg   |              |                                     |    |    |    | Free | Free |    | 5%                                   | 5%                                     |      | 15%                                 | 15% | 10% | 30% or<br>Rs.600/=<br>per kg |                   | 2.5% |             |  |
| <b>39.21</b> |            | <b>Other plates, sheets, film, foil and strip, of plastics.</b>   |      |              |                                     |    |    |    |      |      |    |                                      |  |      |                                     |     |     |                              |                   |      |             |  |
|              |            | - Cellular :  |      |              |                                     |    |    |    |      |      |    |                                      |  |      |                                     |     |     |                              |                   |      |             |  |
|              | 3921.11    | -- Of polymers of styrene :   |      |              |                                     |    |    |    |      |      |    |                                      |  |      |                                     |     |     |                              |                   |      |             |  |
|              | 3921.11.10 | --- Of polystyrene not exceeding 2 mm in thickness  | kg   |              |                                     |    |    |    | Free | Free |    | 5%                                   | 5%                                     |      | 15%                                 | 15% | 10% | 30%                          |                   | 2.5% |             |  |
|              | 3921.11.90 | --- Other   | kg   |              |                                     |    |    |    | Free | Free |    | 5%                                   | 4.5%                                   |      | 15%                                 | 15% | 10% | 10%                          |                   | 2.5% |             |  |
|              | 3921.12    | -- 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%<br>or<br>Rs.96/=<br>per kg    |    |    |    | Free | Free |    | 5%<br>or<br>RS.34<br>/=<br>per<br>kg | 4.5%<br>or<br>Rs.30<br>/=<br>per<br>kg |      | 15%<br>or<br>RS.10<br>0/=<br>per kg | 15% | 10% | 10%                          |                   | 2.5% |             |  |
|              | 3921.12.90 | --- Other   | kg   |              | 13.5%<br>or<br>Rs.41/=<br>per kg    |    |    |    | Free | Free |    | 5%<br>or<br>Rs.16<br>/=<br>per<br>kg | 5%<br>or<br>Rs.16<br>/=<br>per<br>kg   |      | 15%<br>or<br>Rs.45<br>2/=<br>per kg | 15% | 10% | 15% or<br>Rs.30/=<br>per kg  |                   | 2.5% |             |  |
|              | 3921.13    | -- 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                                | 15% | 10% |                              |                   | 2.5% |             |  |
|              | 3921.13.90 | --- Other   | kg   |              | 13.5%                               |    |    |    | Free | Free |    | 5%                                   | 5%                                     |      | 15%                                 | 15% | 10% | 15%                          |                   | 2.5% |             |  |
|              | 3921.14    | -- Of regenerated cellulose :   |      |              |                                     |    |    |    |      |      |    |                                      |  |      |                                     |     |     |                              |                   |      |             |  |
|              | 3921.14.10 | --- Printed   | kg   |              | 14.25%<br>or<br>Rs.889/=<br>per u   |    |    |    |      |      |    |                                      |  |      | 15%                                 | 15% | 10% | 30%                          |                   | 2.5% |             |  |
|              | 3921.14.90 | --- Other   | kg   |              | 14.25%<br>or<br>Rs.1359/<br>= per u |    |    |    |      |      |    |                                      |  |      | 15%                                 | 15% | 10% | 10%                          |                   | 2.5% |             |  |
|              | 3921.19    | -- Of other plastics :  |      |              |                                     |    |    |    |      |      |    |                                      |  |      |                                     |     |     |                              |                   |      |             |  |
|              | 3921.19.10 | --- Of phenoplasts  | kg   |              | 13.5%                               |    |    |    | Free | Free |    | 5%                                   | 4.5%                                   |      | 15%                                 | 15% | 10% | 10%                          |                   | 2.5% |             |  |

| HS Hdg       | HS Code    | Description   | Unit | ICL/<br>SLSI | Preferential Duty                   |    |    |    |      |      |      |      |      |      | Gen<br>Duty | VAT  | PAL | Cess                         | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |      |
|--------------|------------|---|------|--------------|-------------------------------------|----|----|----|------|------|------|------|------|------|-------------|------|-----|------------------------------|-------------------|------|-------------|------|
|              |            |   |      |              | AP                                  | AD | BN | GT | IN   | PK   | SA   | SF   | SD   | SG   |             |      |     |                              |                   |      |             |      |
|              | 3921.19.20 | --- Of aminoplasts  | kg   |              | 14.25%<br>or<br>Rs.3136/<br>= per u |    |    |    |      | Free | Free |      | 5%   | 4.5% |             | 15%  | 15% | 10%                          | 10%               |      | 2.5%        |      |
|              | 3921.19.30 | --- Of silicone   | kg   |              | 13.5%                               |    |    |    | Free | Free |      | 5%   | 4.5% |      | 15%         | 15%  | 10% | 10%                          |                   |      | 2.5%        |      |
|              | 3921.19.40 | --- Of polyamides   | kg   |              | 13.5%                               |    |    |    | Free | Free |      | 5%   | 4.5% |      | 15%         | 15%  | 10% | 10%                          |                   |      | 2.5%        |      |
|              | 3921.19.50 | --- Of copolymers of vinyl chloride and vinyl acetate   | kg   |              | 13.5%                               |    |    |    | Free | Free |      | 5%   | 4.5% |      | 15%         | 15%  | 10% | 10%                          |                   |      | 2.5%        |      |
|              | 3921.19.90 | --- Other   | kg   |              | 13.5%                               |    |    |    | Free | Free |      | 5%   | 5%   |      | 15%         | 15%  | 10% | 25%                          |                   |      | 2.5%        |      |
|              | 3921.90    | - 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%         | 15%  | 10% |                              |                   |      | 2.5%        |      |
|              | 3921.90.12 | ---- Polyethylene porous sheets with printed mark "Separator Only for Battery" backed with thin layer of fiber glass sheet  | kg   |              |                                     |    |    |    |      |      |      |      |      |      | Free        | Free | 15% | 10%                          |                   |      |             | 2.5% |
|              | 3921.90.13 | ---- Polyethylene porous sheets with printed mark "Separator Only for Battery"  | kg   |              |                                     |    |    |    |      |      |      |      |      |      | Free        | Free | 15% | 10%                          |                   |      |             | 2.5% |
|              | 3921.90.19 | ---- Other  | kg   |              |                                     |    |    |    |      |      |      |      |      |      | 15%         | 15%  | 10% | 15% or<br>Rs.180/=<br>per kg |                   |      | 2.5%        |      |
|              | 3921.90.90 | --- Other   | kg   |              |                                     |    |    |    |      |      |      |      |      | Free | Free        | 15%  | 10% |                              |                   |      |             | 2.5% |
| <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>  |      |              |                                     |    |    |    |      |      |      |      |      |      |             |      |     |                              |                   |      |             |      |
|              | 3922.10    | - Baths, shower-baths, sinks and wash-basins  | kg   | TS           |                                     |    |    |    | Free | Free |      | 5%   | 5%   |      | 15%         | 15%  | 10% | 50%                          |                   |      | 2.5%        |      |
|              | 3922.20    | - Lavatory seats and covers   | kg   |              | 13.5%                               |    |    |    | Free | Free |      | 5%   | 5%   |      | 15%         | 15%  | 10% | 50%                          |                   |      | 2.5%        |      |
|              | 3922.90    | - Other :   |      |              |                                     |    |    |    |      |      |      |      |      |      |             |      |     |                              |                   |      |             |      |
|              | 3922.90.10 | --- Waterless urinals using 'Key Valves'  | kg   | TS           | Free                                |    |    |    | Free | Free |      | Free | Free | Free | Free        | 15%  | 10% |                              |                   |      | 2.5%        |      |
|              | 3922.90.90 | --- Other   | kg   | TS           | 13.5%                               |    |    |    | Free | Free |      | 5%   | 5%   |      | 15%         | 15%  | 10% | 50%                          |                   |      | 2.5%        |      |
| <b>39.23</b> |            | <b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>  |      |              |                                     |    |    |    |      |      |      |      |      |      |             |      |     |                              |                   |      |             |      |

| HS Hdg | HS Code    | Description   | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    |      |      | Gen<br>Duty | VAT | PAL | Cess                   | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |      |
|--------|------------|---|------|--------------|-------------------|----|----|----|------|------|----|----|------|------|-------------|-----|-----|------------------------|-------------------|------|-------------|------|
|        |            |   |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD   | SG   |             |     |     |                        |                   |      |             |      |
|        | 3923.10    | - Boxes, cases, crates and similar articles :   |      |              |                   |    |    |    |      |      |    |    |      |      |             |     |     |                        |                   |      |             |      |
|        | 3923.10.10 | --- Containers imported for the packing of gems and jewellery   | kg   |              |                   |    |    |    |      |      |    |    | 7.5% | Free | Free        | 15% | 10% |                        |                   |      |             | 2.5% |
|        | 3923.10.20 | --- Plastic cages for the transport of live poultry   | kg   |              |                   |    |    |    |      |      |    |    |      | Free | Free        | 15% | 10% |                        |                   |      |             | 2.5% |
|        | 3923.10.30 | --- Plastic crates of a kind used for the transport of fruits and vegetables                              | kg   |              |                   |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% |                        |                   |      |             | 2.5% |
|        | 3923.10.40 | --- Polystyrene Boxes, Disposable   | kg   | L            |                   |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% | 15%                    |                   |      |             | 2.5% |
|        | 3923.10.50 | --- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI | kg   |              |                   |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% | 15%                    |                   |      |             | 2.5% |
|        | 3923.10.90 | --- Other ( <b>except plastic crates and plastic pallets</b> )  | kg   | TS           |                   |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% | 25%                    |                   |      |             | 2.5% |
|        |            | - Sacks and bags (including cones) :  |      |              |                   |    |    |    |      |      |    |    |      |      |             |     |     |                        |                   |      |             |      |
|        | 3923.21    | -- Of polymers of ethylene :  |      |              |                   |    |    |    |      |      |    |    |      |      |             |     |     |                        |                   |      |             |      |
|        | 3923.21.10 | --- Made of sheeting with thickness of 40 microns and below   | kg   |              |                   |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% | 25%                    |                   |      |             | 2.5% |
|        | 3923.21.20 | --- Other, heat shrinkable bags, printed for packing of poultry products                                  | kg   |              |                   |    |    |    |      |      |    |    |      |      | Free        | 15% | 10% | 15%                    |                   |      |             | 2.5% |
|        | 3923.21.90 | --- Other   | kg   |              |                   |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% | 25%                    |                   |      |             | 2.5% |
|        | 3923.29    | -- Of other plastics :  |      |              |                   |    |    |    |      |      |    |    |      |      |             |     |     |                        |                   |      |             |      |
|        | 3923.29.10 | --- Made of sheeting with thickness of 40 microns and below   | kg   | TS           | 11%               |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% | 25%                    |                   |      |             | 2.5% |
|        | 3923.29.20 | --- Other, heat shrinkable bags, printed for packing of poultry products                                  | kg   | TS           | Free              |    |    |    |      |      |    |    |      |      | Free        | 15% | 10% | 10%                    |                   |      |             | 2.5% |
|        | 3923.29.30 | --- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI | kg   |              | 11%               |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% | 15%                    |                   |      |             | 2.5% |
|        | 3923.29.90 | --- Other   | kg   |              | 11%               |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% | 25%                    |                   |      |             | 2.5% |
|        | 3923.30    | - Carboys, bottles, flasks and similar articles:  |      |              |                   |    |    |    |      |      |    |    |      |      |             |     |     |                        |                   |      |             |      |
|        | 3923.30.10 | --- Bottles blanks for blowing up in to bottles   | kg   |              |                   |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% | 15% or Rs.60/= per kg  |                   |      |             | 2.5% |
|        | 3923.30.20 | --- Bottles of a capacity not exceeding 300 ml  | kg   |              |                   |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% | 15% or Rs.60/= per kg  |                   |      |             | 2.5% |
|        | 3923.30.90 | --- Other   | kg   | TS           |                   |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% | 30% or Rs.120/= per kg |                   |      |             | 2.5% |
|        | 3923.40    | - Spools, cops, bobbins and similar supports  | kg   |              |                   |    |    |    | Free | Free |    |    | Free | Free | Free        | 15% | 10% | 15% or Rs.60/= per kg  |                   |      |             | 2.5% |
|        | 3923.50    | - Stoppers, lids, caps and other closures :   |      |              |                   |    |    |    |      |      |    |    |      |      |             |     |     |                        |                   |      |             |      |
|        | 3923.50.10 | --- Pre-formed shrink capsules  | kg   |              |                   |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% |                        |                   |      |             | 2.5% |
|        | 3923.50.90 | --- Other   | kg   |              |                   |    |    |    |      |      |    |    |      |      | 15%         | 15% | 10% | 15%                    |                   |      |             | 2.5% |
|        | 3923.90    | - Other   |      |              |                   |    |    |    |      |      |    |    |      |      |             |     |     |                        |                   |      |             |      |

| HS Hdg       | HS Code    | Description   | Unit | ICL/<br>SLSI | Preferential Duty |                                  |    |    |      |      |    |                                   |                                   |      | Gen<br>Duty                        | VAT                                | PAL | Cess                         | Excise<br>(S.P.D)            | SSCL | S<br>C<br>L |  |
|--------------|------------|---|------|--------------|-------------------|----------------------------------|----|----|------|------|----|-----------------------------------|-----------------------------------|------|------------------------------------|------------------------------------|-----|------------------------------|------------------------------|------|-------------|--|
|              |            |   |      |              | AP                | AD                               | BN | GT | IN   | PK   | SA | SF                                | SD                                | SG   |                                    |                                    |     |                              |                              |      |             |  |
|              | 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%                                | 15% | 10%                          | 5%                           |      | 2.5%        |  |
|              | 3923.90.20 | --- Capsules used in the manufacture of pharmaceuticals or cosmetic products  | kg   |              |                   |                                  |    |    |      |      |    |                                   |                                   |      |                                    | Free                               | 15% | 10%                          | 5%                           |      | 2.5%        |  |
|              | 3923.90.30 | --- Pallets   | kg   |              |                   |                                  |    |    |      |      |    |                                   |                                   |      |                                    | 15%                                | 15% | 10%                          |                              |      | 2.5%        |  |
|              | 3923.90.90 | --- Other   | kg   |              |                   |                                  |    |    |      |      |    |                                   |                                   |      |                                    | 15%                                | 15% | 10%                          | 5%                           |      | 2.5%        |  |
| <b>39.24</b> |            | <b>Tableware, kitchenware, other</b>  |      |              |                   |                                  |    |    |      |      |    |                                   |                                   |      |                                    |                                    |     |                              |                              |      |             |  |
|              | 3924.10    | - Tableware and kitchenware :   |      |              |                   |                                  |    |    |      |      |    |                                   |                                   |      |                                    | 15%<br>or<br>Rs.55/<br>= per<br>kg | 15% | 10%                          | 45% or<br>Rs.380/=<br>per kg |      | 2.5%        |  |
|              | 3924.10.10 | --- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI   | kg   | TS           |                   | 9.25<br>% or<br>Rs.2<br>8/=      |    |    | Free | Free |    | 5%<br>or<br>Rs.18<br>/=           | 5%<br>or<br>Rs.18<br>/=           |      | 15%<br>or<br>Rs.55/<br>= per<br>kg | 15%                                | 10% | 45% or<br>Rs.380/=<br>per kg |                              | 2.5% |             |  |
|              | 3924.10.90 | --- Of other plastics ( <b>except Camping Equipment</b> )   | kg   | TS           |                   | 9.25<br>% or<br>Rs.2<br>8/=      |    |    | Free | Free |    | 5%<br>or<br>Rs.18<br>/=           | 5%<br>or<br>Rs.18<br>/=           |      |                                    |                                    |     |                              |                              |      |             |  |
|              | 3924.90    | - Other :   |      |              |                   |                                  |    |    |      |      |    |                                   |                                   |      | 15%                                | 15%                                | 10% |                              |                              |      | 2.5%        |  |
|              | 3924.90.10 | --- Teats for feeding bottles   | kg   |              |                   | 13.5%                            |    |    | Free | Free |    | 5%                                | 4.5%                              | Free | Free                               | 15%                                | 10% |                              |                              |      | 2.5%        |  |
|              | 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   | TS           |                   | Free                             |    |    | Free | Free |    | 5%                                | 4.5%                              |      | 15%<br>or<br>Rs.55/<br>= per<br>kg | 15%                                | 10% | 45% or<br>Rs.380/=<br>per kg |                              | 2.5% |             |  |
|              | 3924.90.90 | --- Other ( <b>Except hangers, Feeding Bottles, Baby Soother, Nipple Shield, Baby Teether,cycling bottles</b> )                                       | kg   | TS           |                   | 13.5%<br>or<br>Rs.47/=<br>per kg |    |    | Free | Free |    | 5%<br>or<br>Rs.18<br>/= per<br>kg | 5%<br>or<br>Rs.18<br>/= per<br>kg |      |                                    |                                    |     |                              |                              |      |             |  |
| <b>39.25</b> |            | <b>Builders' ware of plastics, not elsewhere specified or included (+).</b>   |      |              |                   |                                  |    |    |      |      |    |                                   |                                   |      |                                    |                                    |     |                              |                              |      |             |  |
|              |            |   |      |              |                   |                                  |    |    |      |      |    |                                   |                                   |      |                                    |                                    |     |                              |                              |      | 2.5%        |  |

| HS Hdg       | HS Code    | Description   | Unit | ICL/<br>SLSI | Preferential Duty       |    |    |    |      |      |    |                      |                      |      | Gen<br>Duty           | VAT | PAL | Cess                   | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |
|--------------|------------|---|------|--------------|-------------------------|----|----|----|------|------|----|----------------------|----------------------|------|-----------------------|-----|-----|------------------------|-------------------|------|-------------|
|              |            |   |      |              | AP                      | AD | BN | GT | IN   | PK   | SA | SF                   | SD                   | SG   |                       |     |     |                        |                   |      |             |
|              | 3925.10    | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l   | kg   | TS           |                         |    |    |    | Free | Free |    | 5%                   | 4.5%                 |      | 15%                   | 15% | 10% | 10%                    |                   |      |             |
|              |            | <i>Polyethylene water storage tanks.</i>  |      | TS/S         |                         |    |    |    |      |      |    |                      |                      |      | 15%                   | 15% | 10% | 30%                    |                   |      | 2.5%        |
|              | 3925.20    | - Doors, windows and their frames and thresholds for doors  | kg   | TS           | 13.5%                   |    |    |    | Free | Free |    | 5%                   | 5%                   |      | 15%                   | 15% | 10% | 30%                    |                   |      | 2.5%        |
|              | 3925.30    | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof   | kg   | TS           | 13.5%                   |    |    |    | Free | Free |    | 5%                   | 5%                   |      | 15%                   | 15% | 10% | 30% or Rs.60/= per kg  |                   |      | 2.5%        |
|              | 3925.90    | - Other   | kg   | TS           | 13.5%                   |    |    |    | Free | Free |    | 5%                   | 5%                   |      |                       |     |     |                        |                   |      | 2.5%        |
|              |            | <i>Polyethylene water storage tanks.</i>  | kg   | TS/S         |                         |    |    |    |      |      |    |                      |                      |      |                       |     |     |                        |                   |      |             |
| <b>39.26</b> |            | <b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>   |      |              |                         |    |    |    |      |      |    |                      |                      |      |                       |     |     |                        |                   |      |             |
|              | 3926.10    | - Office or school supplies :   |      |              |                         |    |    |    |      |      |    |                      |                      |      | 15%                   | 15% | 10% |                        |                   |      | 2.5%        |
|              | 3926.10.10 | --- Electronic duplicator stencils  | kg   |              |                         |    |    |    | Free | Free |    | 5%                   | 4.5%                 |      | 15%                   | 15% | 10% | 20%                    |                   |      | 2.5%        |
|              | 3926.10.90 | --- Other ( <b>Except UV treated Polythene for the use in poly houses for the production of value-added agricultural crops only</b> ) | kg   | TS           | 13.50%                  |    |    |    | Free | Free |    | 5%                   | 5%                   |      |                       |     |     |                        |                   |      |             |
|              | 3926.20    | - Articles of apparel and clothing accessories (including gloves, mittens and mitts) :  |      |              |                         |    |    |    |      |      |    |                      |                      |      | 15%                   | 15% | 10% | 10%                    |                   |      | 2.5%        |
|              | 3926.20.10 | --- Life jackets  | kg   |              | 14.25%                  |    |    |    | Free | Free |    | 5%                   | 4.5%                 |      | 15%                   | 15% | 10% | 10%                    |                   |      | 2.5%        |
|              | 3926.20.20 | --- Gloves  | kg   |              | 14.25%                  |    |    |    | Free | Free |    | 5%                   | 5%                   |      | 15%                   | 15% | 10% | 10%                    |                   |      | 2.5%        |
|              | 3926.20.90 | --- Other   | kg   |              | 13.50%                  |    |    |    | Free | Free |    | 5%                   | 5%                   |      | 15%                   | 15% | 10% | 30%                    |                   |      | 2.5%        |
|              | 3926.30    | - Fittings for furniture, coachwork or the like   | kg   | TS           |                         |    |    |    | Free | Free |    | 5%                   | 5%                   |      | 15% or Rs.60/= per kg | 15% | 10% | 30% or Rs.120/= per kg |                   |      | 2.5%        |
|              | 3926.40    | - Statuettes and other ornamental articles  | kg   | TS           | 13.5% or Rs.54/= per kg |    |    |    | Free | Free |    | 5% or Rs.20/= per kg | 5% or Rs.20/= per kg |      |                       |     |     |                        |                   |      |             |
|              | 3926.90    | - Other :   |      |              |                         |    |    |    |      |      |    |                      |                      | Free | Free                  | 15% | 10% |                        |                   |      | 2.5%        |
|              | 3926.90.10 | --- Rawl Plugs  | kg   |              | Free                    |    |    |    | Free | Free |    | 5%                   | 4.5%                 | Free | Free                  | 15% | 10% |                        |                   |      | 2.5%        |
|              | 3926.90.20 | --- Colostomy and urinary bags  | kg   |              |                         |    |    |    | Free | Free |    | Free                 | Free                 | Free | Free                  | Ex  | 10% |                        |                   |      | 2.5%        |
|              | 3926.90.30 | --- Incubator trays, automatic water drinkers and feeding troughs for the poultry industry  | kg   |              |                         |    |    |    | Free | Free |    | Free                 |                      | Free | Free                  | 15% | 10% |                        |                   |      | 2.5%        |
|              | 3926.90.40 | --- Being parts of textile machinery of headings 84.44 to 84.48   | kg   |              |                         |    |    |    | Free | Free |    | Free                 | Free                 | Free | Free                  | Con | 10% |                        |                   |      | 2.5%        |

| HS Hdg | HS Code    | Description   | Unit | ICL/<br>SLSI | Preferential Duty                |    |    |    |      |      |    |                                   |                                   |      | Gen<br>Duty                        | VAT | PAL | Cess                         | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |
|--------|------------|---|------|--------------|----------------------------------|----|----|----|------|------|----|-----------------------------------|-----------------------------------|------|------------------------------------|-----|-----|------------------------------|-------------------|------|-------------|
|        |            |   |      |              | AP                               | AD | BN | GT | IN   | PK   | SA | SF                                | SD                                | SG   |                                    |     |     |                              |                   |      |             |
|        | 3926.90.50 | --- Being parts of agricultural, dairy and poultry machinery and equipment    | kg   |              |                                  |    |    |    | Free | Free |    | Free                              | Free                              |      | Free                               | 15% | 10% | 30% or<br>Rs.300/=<br>per kg |                   | 2.5% |             |
|        | 3926.90.60 | --- Handles for toothbrushes  | kg   | TS           |                                  |    |    |    | Free | Free |    | Free                              | Free                              | Free | Free                               | 15% | 10% |                              |                   | 2.5% |             |
|        | 3926.90.70 | --- Plastic beads   | kg   |              |                                  |    |    |    |      |      |    |                                   |                                   | Free | Free                               | 15% | 5%  |                              |                   | 2.5% |             |
|        | 3926.90.80 | --- Hardened gelatin capsules   | kg   | L            | Free                             |    |    |    | Free | Free |    | Free                              | Free                              |      |                                    |     |     |                              |                   |      |             |
|        |            | --- Other   |      |              |                                  |    |    |    |      |      |    |                                   |                                   |      | 15%<br>or<br>Rs.40/<br>= per<br>kg | 15% | 10% |                              |                   | 2.5% |             |
|        | 3926.90.91 | ---- Paddy Planting Trays   | kg   |              | 14.4%<br>or<br>Rs.36/=<br>per kg |    |    |    | Free | Free |    | 5%<br>or<br>Rs.14<br>/= per<br>kg | 5%<br>or<br>Rs.14<br>/= per<br>kg |      | 15%<br>or<br>Rs.45/<br>= per<br>kg | 15% | 10% | 15%                          |                   | 2.5% |             |
|        | 3926.90.99 | ---- Other<br><i>Cable Trunking made of insulating material<br/>(Casing).</i> | kg   |              | 14.4%<br>or<br>Rs.43/=           |    |    |    | Free | Free |    | 5%<br>or<br>Rs.16                 | 4.8%<br>or<br>Rs.14               |      |                                    |     |     |                              |                   |      |             |