

SECTION 07
PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

SECTION VII
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Section Notes.

- 1.-Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 2.-Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39
PLASTICS AND ARTICLES THEREOF

Notes.

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

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

2.-This Chapter does not cover :

- (a) Waxes of heading 27.12 or 34.04;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading 30.01);
- (d) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (e) Organic surface-active agents or preparations of heading 34.02;
- (f) Run gums or ester gums (heading 38.06);
- (g) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (ij) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (k) Plaits, wickerwork or other articles of Chapter 46;
- (l) Wall coverings of heading 48.14;

- (m) Goods of Section XI (textiles and textile articles);
- (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (o) Imitation jewellery of heading 71.17;
- (p) Articles of Section XVI (machines and mechanical or electrical appliances);
- (q) Parts of aircraft or vehicles of Section XVII;
- (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (s) Articles of Chapter 91 (for example, clock or watch cases);
- (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (w) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3.-Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :

- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 milibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10);
- (e) Resols (heading 39.09) and other prepolymers.

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

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

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

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

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

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

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

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

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

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

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

- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) Gutters and fittings thereof;
- (d) Doors, windows and their frames and thresholds for doors;
- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij)Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

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Subheading Notes.

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

- (a) Where there is a subheading named " Other " in the same series :
 - (1) The designation in a subheading of a polymer by the prefix " poly " (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

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

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

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

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

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

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

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

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
39.01	Polymers of ethylene, in primary forms					
3901.1000.00	.94		5	5	5	
3901.2000.00	.94 or more		5	5	5	
3901.3000.00	Ethylenevinyl acetate copolymers		5	5		
3901.4000.00	-alpha-olefin copolymers, having a specific gravity of less than 094		5	5		
3901.9000.00	Other polymers of ethylene, in primary forms, nes		5	5		
39.02	Polymers of propylene or of other olefins, in primary forms					
3902.1000.00	Polypropylene		5	5	5	
3902.2000.00	Polyisobutylene		5	5		
3902.3000.00	Propylene copolymers		5	5		
3902.9000.00	.. Other.		5	5		
39.03	Polymers of styrene, in primary forms					
3903.1100.00	Expansible		5	5		
3903.1900.00	. expansible) in primary forms		5	5		
3903.2000.00	Styreneacrylonitrile (SAN) copolymers		5	5		
3903.3000.00	Acrylonitrilebutadienestyrene (ABS) copolymers		5	5		
3903.9000.00	. Other		5	5		
39.04	Polymers of vinyl chloride and halogenated olefins, in primary forms					
3904.1000.00	Poly(vinyl chloride), not mixed with any other substances		5	5		
3904.2100.00	Nonplasticised		10	5		
3904.2200.00	Plasticised		10	5		
3904.3000.00	Vinyl chloridevinyl acetate copolymers		5	5		
3904.4000.00	Other vinyl chloride copolymers		5	5		
3904.5000.00	Vinylidene chloride polymers		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
39.04	Polymers of vinyl chloride and halogenated olefins, in primary forms					
3904.6100.00	Polytetrafluoroethylene		5	5		
3904.6900.00	.		5	5		
3904.9000.00	... Other.		5	5		
39.05	Polymers of vinyl esters; other vinyl polymers, in primary forms					
3905.1200.00	In aqueous dispersion		5	5		
3905.1900.00	Polymers of vinyl acetate or of other vinyl acetate; Othekg		5	5		
3905.2100.00	In aqueous dispersion		5	5		
3905.2900.00	.		5	5		
3905.3000.00	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups		5	5		
3905.9100.00	Copolymers		5	5		
3905.9900.00	Other polymers of other vinyl esters and other vinyl polymers in primary forms, nes		5	5		
39.06	Acrylic polymers in primary forms					
3906.1000.00	Poly(methyl methacrylate)		5	5		
3906.9000.00	Other Acrylic Polymers prepared in primary forms, nes		5	5	5	
39.07	Polyethers and epoxide resins; polyesters, in primary forms					
3907.1000.00	Polyacetals		5	5		
3907.2000.00	Other polyethers		5	5		
3907.3000.00	Epoxide resins		5	5		
3907.4000.00	Polycarbonates		5	5		
3907.5000.00	Alkyd resins		5	5	5	
3907.6000.61	Amorphous PET chips		0			
3907.6000.69	Other Poly (ethylene terephthalate)		5	5	5	
3907.6100.00	Having a viscosity number of 78 ml/g or higher		5	5		
3907.6900.00	Other Polyacetals, other polyethers and epoxide resins, in primary		5	5	5	
3907.7000.00	Poly(lactic acid)		5	5		
3907.9100.00	Unsaturated		5	5	5	
3907.9900.00	.		5	5	5	
39.08	Polyamides in primary forms					
3908.1000.00	Polyamide6, 11, 12, 6,6, 6,9, 6,10 or 6,12		5	5		
3908.9000.00	Other Polyamides in primary forms; Not specified or included		5	5		
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms					
3909.1000.00	Urea resins; thiourea resins		5	5		
3909.2000.00	Melamine resins		5	5	5	
3909.3000.00	Other aminoresins		5	5	5	
3909.3100.00	Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)		5	5	5	
3909.3900.00	-resins, phenolic resins and polyurethanes, in primary forms.		5	5	5	
3909.4000.00	Phenolic resins		5	5		
3909.5000.00	Polyurethanes		5	5		
39.10	Silicones in primary forms					
3910.0000.00	.		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
39.11	Petroleum resins..., polysulphides..., etc, in primary forms					
3911.1000.00	Petroleum resins, coumarone, indene or coumaroneindene resins and polyterpenes		5	5		
3911.9000.00	polysulphides, polysulphones and other products specified		5	5		
39.12	Cellulose and its chemical derivatives, nes, in primary forms					
3912.1100.00	Nonplasticised		5	5		
3912.1200.00	Plasticised		5	5		
3912.2000.00	Cellulose nitrates (including collodions)		5	5		
3912.3100.00	Carboxymethylcellulose and its salts		5	5		
3912.3900.00	Other cellulose ethers, in primary forms, nes		5	5		
3912.9000.00	Other cellulose and its chemical derivatives in primary forms, nes		5	5		
39.13	Natural polymers and modified natural polymers, in primary forms, nes					
3913.1000.00	Alginic acid, its salts and esters		5	5		
3913.9000.00) Other.		5	5		
39.14	Ion-exchangers based on polymers of 39.01 to 39.13, in primary forms					
3914.0000.00	.01 to 39.13, in primary forms.		5	5		
39.15	Waste, parings and scrap, of plastics					
3915.1000.00	Of polymers of ethylene		5	5		
3915.2000.00	Of polymers of styrene		5	5		
3915.3000.00	Of polymers of vinyl chloride		5	5		
3915.9000.00	Of other plastics		5	5		
39.16	Monofilament >1mm, rods, sticks and profile shapes, of plastics					
3916.1000.00	Of polymers of ethylene		5	5		
3916.2000.00	Of polymers of vinyl chloride		5	5		
3916.9000.00	Of other plastics		5	5		
39.17	Tubes, pipes and hoses, and fittings therefor, of plastics					
3917.1000.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials		5	5		
3917.2110.00	For water supply		20	5		
3917.2190.00	Tubes, pipes and hoses, rigid Of polymers of ethylene not for For water supply		20	5		
3917.2210.00	For water supply		20	5		
3917.2290.00	.		20	5		
3917.2310.00	For for water supply		20	5		
3917.2390.00	Tubes, pipes and hoses, excluding those for water supply		20	5		
3917.2910.00	For water supply		20	5		
3917.2990.00	For use other than water supplyr		20	5		
3917.3100.00	.6 MPa		20	5		
3917.3200.00	Other, not reinforced or otherwise combined with other materials, without fittings		20	5		
3917.3300.00	Other, not reinforced or otherwise combined with other materials, with fittings		20	5		
3917.3910.00	Guts of other plastic material		10	5		
3917.3990.00	Other Other tubes, pipes and hoses of plastic material		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
39.17	Tubes, pipes and hoses, and fittings therefor, of plastics					
3917.4010.00	For water supply		20	5		
3917.4090.00	.		20	5		
39.18	Floor, wall or ceiling coverings of plastics, in rolls or tiles					
3918.1000.00	Of polymers of vinyl chloride		20	5		
3918.9000.00	Of other plastics		20	5		
39.19	Self-adhesive plates, foil, tape, strip... of plastics					
3919.1000.00	In rolls of a width not exceeding 20 cm		10	5		
3919.9000.00	-adhesive plates, sheets film, foil Other		5	5		
39.20	Other plates..., of plastics, not reinforced, etc					
3920.1010.00	Other plates, sheets, film, foil and strip, of polymers of ethylene Not printed		10	5	20	
3920.1020.00	Other plates, sheets, film, foil and strip, of polymers of ethylen Printed		20	5	10	
3920.2010.00	Other plates, sheets, film, foil and strip, of polymers of propylene Not printed		10	5	15	
3920.2020.00	Other plates, sheets, film, foil and strip, of polymers of propylene Printed		20	5	10	
3920.3010.00	Other plates, sheets, film, foil and strip, of polymers of styrene Not printed		10	5		
3920.3020.00	Other plates, sheets, film, foil and strip, of polymers of styrene Printed		20	5	10	
3920.4300.00	... of vinyl chloride Cont. by weight not < 6 % of plasticisers		10	5		
3920.4900.00	... of vinyl chloride Cont. by weight >6 % of plasticisers		10	5		
3920.5100.00	... of poly(methyl methacrylate)		10	5		
3920.5900.00	... of acrylic polymers not specified		10	5		
3920.6100.00	... of polycarbonates		5	5		
3920.6200.00	... of poly(ethylene terephthalate)		5	5		
3920.6300.00	... of unsaturated polyesters		10	5		
3920.6900.00	... of other polyesters		5	5		
3920.7100.00	... of regenerated cellulose		10	5		
3920.7300.00	... of cellulose acetate		10	5		
3920.7900.00	... of other cellulose derivatives		10	5		
3920.9100.00	... of poly(vinyl butyral)		10	5		
3920.9200.00	... of polyamides		10	5		
3920.9300.00	... of aminoresins		10	5		
3920.9400.00	... of phenolic resins		10	5		
3920.9900.00	... of other plastics		5	5		
39.21	Other plates, sheets, film, foil and strip, of plastics					
3921.1100.00	... of polymers Plates, sheets, film... of styrene		10	5		
3921.1200.00	... of polymers Plates, sheets, film... of vinyl chloride		10	5		0
3921.1300.00	... of polyurethanes		10	5		
3921.1400.00	... of regenerated cellulose		10	5		
3921.1900.00	... of other plastics		10	5		
3921.9010.00	... Of, Not printed		10	5		
3921.9020.00	... Of; Printed		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
39.22	Baths, shower-baths... and similar sanitary ware, of plastics					
3922.1000.00	Baths, showerbaths, sinks and washbasins		20	5		
3922.2000.00	Lavatory seats and covers		20	5		
3922.9000.00	.		20	5		
39.23	Articles for the of goods, of plastics; stopers, etc, of plastics					
3923.1000.00	Boxes, cases, crates and similar articles		20	5		
3923.2100.00	Sacks and bags (including cones) of polymers of ethylene		20	5		
3923.2900.00	Sacks and bags (including cones) of other plastics		20	5		
3923.3010.00	Preforms		20	5		
3923.3090.00	.		20	5		
3923.4010.00	Cassettes without magnetic tape		10	5		
3923.4090.00	.		20	5		
3923.5000.00	Stoppers, lids, caps and other closures		20	5		
3923.9000.00	Other stoppers, lids and caps		10	5		
39.24	Tableware, kitchenware... and toilet articles, of plastics					
3924.1000.00	Tableware and kitchenware		20	5		
3924.9010.00	Wash basins and buckets		20	5		
3924.9020.00	Feeding bottles		20			
3924.9090.00	Other household articles and hygienic or toilet articles, of plastics		20	5		
39.25	Builders' ware of plastics, nes					
3925.1000.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l		20	5		
3925.2000.00	Doors, windows and their frames and thresholds for doors		20	5		
3925.3000.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof		20	5		
3925.9000.00	.. Other		20	5		
39.26	Other articles of plastics, nes					
3926.1000.00	Office or school supplies		20	5		
3926.2000.00	Articles of apparel and clothing accessories (including gloves, mittens and mitts)		10	5		
3926.3000.00	Fittings for furniture, coachwork or the like		20	5		
3926.4000.00	Statuettes and other ornamental articles		20	5		
3926.9010.00	Articles for fishing		5	5		
3926.9091.00	Toothpick		20	5		
3926.9099.00	Other articles of plastics and articles of other mater		10	5		