

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

NOTES :

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

Plastics and articles thereof

NOTES :

1. Throughout this Schedule, the expression “plastics” means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat 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 this Schedule 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 2710 or 3403
 - (b) waxes of heading 2712 or 3404;
 - (c) separate chemically defined organic compounds (Chapter 29);
 - (d) heparin or its salts (heading 3001);
 - (e) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;
 - (f) organic surface-active agents or preparation of headings 3402;
 - (g) run gums of ester gums (heading 3806);
 - (h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);
 - (i) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);
 - (j) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
 - (k) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
 - (l) saddlery or harness (heading 4201) or trunks, suitcases, handbags or other containers of heading 4202;
 - (m) plaits, wickerwork or other articles of Chapter 46;
 - (n) wall coverings of heading 4814;
 - (o) goods of Section XI (textiles and textile articles);
 - (p) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrella,
 - (q) walking-sticks, whips, riding-crops or parts thereof);
 - (r) imitation jewellery of heading 7117;
 - (s) articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) parts of aircraft or vehicles of Section XVII;
 - (u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (v) articles of chapter 91 (for example, clock or watch cases);
 - (w) articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (x) articles of Chapter 94 (for example, furniture, lamps and lighting fittings,
 - (y) illuminated signs, prefabricated buildings);
 - (z) articles of Chapter 95 (for example, toys, games, sports requisites); or articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

- (a) liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 3901 and 3902);
 - (b) resins, not highly polymerised, of the coumarone-indene type (heading 3911);
 - (c) other synthetic polymers with an average of at least 5 monomer units;
 - (d) silicones (heading 3910);
 - (e) resols (heading 3909) and other prepolymers.
4. The expressions “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together. If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
 5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
 6. In headings 3901 to 3914, the expression “primary forms” applies only to the following forms:
 - (a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) blocks of irregular shape, lumps, powders (including moulding powders),
 - (c) granules, flakes and similar bulk forms.
 7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).
 8. For the purposes of heading 3917, the expression “tubes, pipes and hoses” means hollow products, whether semi-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 3918, 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 plastics layer (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 3920 and 3921, the expression “plates, sheets, film foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier 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
 - (i) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

SUB-HEADING NOTES

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - (a) where there is a sub-heading named “Other” in the same series:

- (1) the designation in a sub-heading 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 sub-headings 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;
- (3) chemically modified polymer are to be classified in the sub-heading named “Other” , provided that the chemically modified polymers are not more specifically covered by another sub-heading;
- (4) polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, among the remaining sub-headings 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 sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared;

(b) where there is no sub-heading named “Other” in the same series:

- (1) polymers are to be classified in the sub-heading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared;
- (2) chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer. Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.

2. For the purposes of sub-heading 3920 43, the term “plasticisers” includes secondary plasticisers.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
I. PRIMARY FORMS				
3901			POLYMERS OF ETHYLENE, IN PRIMARY FORMS	
	390110	-	Polyethylene having a specific gravity of less than 0.94 :	
		39011010 ---	Linear low density polyethylene (LLDPE)	kg.
		39011090 ---	Other	kg.
		39012000 -	Polyethylene having a specific gravity of 0.94 or more	kg.
		39013000 -	Ethylene-vinyl acetate copolymers	kg.
	390190	-	Other:	
		39019010 ---	Linear medium density polyethylene (LMDPE)	kg.
		39019090 ---	Other	kg.
3902			POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS	
		39021000 -	Polypropylene	kg.
		39022000 -	Polyisobutylene	kg.
		39023000 -	Propylene copolymers	kg.
		39029000 -	Other	kg.
3903			POLYMERS OF STYRENE, IN PRIMARY FORMS	
		-	Polystyrene:	
		39031100 --	Expansible	kg.
	390319	--	Other :	
		39031910 ---	Moulding Powder	kg.
		39031990 ---	Other	kg.
		39032000 -	Styrene-acrylonitrile (SAN) copolymers	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39033000	- Acrylonitrile-butadine-styrene (ABS) copolymers	kg.
			- <i>Other :</i>	
		39039010	--- Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	kg.
		39039020	--- Brominated polystyrene, containing by weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in Note 6(b) to this Chapter	kg.
		39039090	--- Other	kg.
3904			POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS	
	390410		- Poly (vinyl chloride), not mixed with any other substances:	
		39041010	--- Binders for pigments	kg.
		39041090	--- Other	kg.
			- <i>Other poly (vinyl chloride)</i>	
	390421		-- Non-plasticised:	
		39042110	--- Poly (vinyl chloride) resins	kg.
		39042190	--- Other	kg.
	390422		-- Plasticised:	
		39042210	--- Poly (vinyl chloride) (PVC) Resins (emulsion grade)	kg.
		39042290	--- Other	kg.
	390430		- Vinyl chloride-vinyl acetate copolymers:	
		39043010	--- Poly (vinyl derivatives)	kg.
		39043090	--- Other	kg.
		39044000	- Other Vinyl chloride copolymers	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			- Vinylidene chloride polymers:	
	39045010	---	Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	kg.
	39045090	---	Other	kg.
			- Fluro-polymers :	
	39046100	--	Polytetrafluroethylene	kg.
		--	Other :	
	39046910	---	Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	kg.
	39046990	---	Other	kg.
	39049000	-	Other	kg.
3905			POLYMERS OF VINYL ACETATE OR OF OTHER VINYLESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS	
			- Poly (vinyl acetate) :	
	390512	--	In aqueous dispersion:	
	39051210	---	Poly (vinyl acetate) (PVA), moulding material	kg.
	39051220	---	Poly (vinyl acetate) resins	kg.
	39051290	---	Other	kg.
	390519	--	Other :	
	39051910	---	Poly (vinyl acetate) (PVA) moulding material	kg.
	39051920	---	Poly (vinyl acetate) and resins	kg.
	39051990	---	Other	kg.
			- Vinyl acetate copolymers :	
	39052100	--	In aqueous dispersion	kg.
	39052900	--	Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39053000	-- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg.
			- Other :	
		39059100	-- Copolymers	kg.
390599			-- Other :	
		39059910	--- Poly (vinyl pirolidone) (p alcohol)	kg.
		39059990	--- Other	kg.
3906			ACRYLIC POLYMERS IN PRIMARY FORMS	
			- Poly (methyl methacrylate):	
		39061010	--- Binders for pigments or inks	kg.
		39061090	--- Other	kg.
390690			- Other :	
		39069010	--- Acrylic resins	kg.
		39069020	--- Polyacrylate moulding powder	kg.
		39069030	--- Copolymers of acrylonitrile	kg.
		39069090	--- Other	kg.
3907			POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYLESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS	
		39071000	- Polyacetals	kg.
390720			- Other polyethers:	
		39072010	--- Poly (ether alcohols)	kg.
		39072090	--- Other	kg.
390730			- Epoxide resins :	
		39073010	--- Epoxy resins	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39073090	--- Other	kg.
		39074000	- Polycarbonates	kg.
		39075000	- Alkyd resins	kg.
390760			- Poly (ethylene terephthalate):	
		39076010	--- Having an intrinsic viscosity of less than 0.64 dl/g	kg.
		39076020	--- Having an intrinsic viscosity of not less than 0.64 dl/g and not greater than 0.72 dl/g	kg.
		39076090	--- Other (including clean, colourless grades)	kg.
		39077000	- Poly (lactic acid)	kg.
			- Other polyesters :	
390791			-- Unsaturated :	
		39079110	--- Maleic resins	kg.
		39079120	--- Polyester or contract resins	kg.
		39079130	--- Fumeric resins	kg.
		39079140	--- Diallylphthalate resins	kg.
		39079150	--- Poly (butylene terephthalate)	kg.
		39079190	--- Other	kg.
390799			-- Other :	
		39079910	--- Diallyl phthalate resins	kg.
		39079920	--- Poly (butylene terephthalate)	kg.
		39079990	--- Other	kg.
3908			POLYAMIDES IN PRIMARY FORMS	
		390810	- Polyamide -6, -11,-12, -6, 6, -6, 9, -6, 10 or -6,12:	
		39081010	--- Nylon moulding powder	kg.
		39081090	--- Other	kg.
		390890	- Other :	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39089010	--- Nylon moulding powder	kg.
		39089020	--- Nylon in other primary forms	kg.
		39089090	--- Other	kg.
3909			AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS	
	390910	-	Urea resins; thiourea resins :	
		39091010	--- Urea formaldehyde resins	kg.
		39091090	--- Other	kg.
	390920	-	Melamine resins:	
		39092010	--- Melamine formaldehyde resins	kg.
		39092090	--- Other	kg.
	390930	-	Other amino-resins:	
		39093010	--- Poly (phenylene oxide)	kg.
		39093090	--- Other	kg.
	390940	-	Phenolic resins :	
		39094010	--- Cresol formaldehyde oxide	kg.
		39094020	--- Phenol formaldehyde resins	kg.
		39094030	--- Alkyl phenol-formaldehyde resins	kg.
		39094040	--- Ketonic resins	kg.
		39094050	--- Phenoxi resins	kg.
		39094060	--- Terpene phenolic resins	kg.
		39094090	--- Other	kg.
		39095000	- Polyurethanes	kg.
3910			SILICONES IN PRIMARY FORMS	
	391000	-	Silicones in primary forms	
		39100010	--- Silicone resins	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		39100020 ---	Silicone oil	kg.
		39100090 ---	Other	kg.
3911			PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	
	391110	-	Petroleum resins, coumarone-indene or coumarone-indene resins and polyterpenes:	
		39111010 ---	Coumarone-indene resins	kg.
		39111090 ---	Other	kg.
	391190	-	Other :	
		39119010 ---	Polysulphones	kg.
		39119090 ---	Other	kg.
3912			CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	
		-	<i>Cellulose acetates :</i>	
	391211	--	Non-plasticised:	
		39121110 ---	Cellulose acetate flakes	kg.
		39121120 ---	Cellulose acetate moulding powder	kg.
		39121130 ---	Cellulose acetobutyrate moulding powder	kg.
		39121140 ---	Cellulose nitrate, dynamic grade	kg.
		39121190 ---	Other	kg.
	391212	--	Plasticised :	
		39121210 ---	Cellulose acetate flakes	kg.
		39121220 ---	Cellulose acetate moulding powder	kg.
		39121230 ---	Cellulose acetobutyrate moulding powder	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		39121290	--- Other	kg.
391220		-	Cellulose nitrates (including collodions):	
		--	Non-plasticised:	
		39122011	--- Moulding powders	kg.
		39122019	--- Other	kg.
		---	Plasticised :	
		39122021	--- Moulding powders	kg.
		39122029	--- Other	kg.
		-	Cellulose ethers:	
		39123100	-- Carboxymethyl cellulose and its salts	kg.
391239		--	Other : -	
		---	Non-plasticised:	
		39123911	--- Ethylcellulose	kg.
		39123912	--- Methylcellulose	kg.
		39123919	--- Other cellulose ethers	kg.
		---	Plasticised:	
		39123921	--- Ethyl cellulose	kg.
		39123922	--- Methyl cellulose	kg.
		39123929	--- Other cellulose ether	kg.
391290		-	Other:	
		39129010	--- Cellulose propionate and aceto propionate, non-plasticised	kg.
		39129020	--- Viscose sponge	kg.
		39129090	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
3913			NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	
	391310	-	Alginic acid, its salts and esters :	
		39131010 ---	Sodium alginate	kg.
		39131090 ---	Other	kg.
	391390	-	Other :	
		---	Chemical derivatives of natural rubber:	
		39139011 ---	Chlorinated rubber	kg.
		39139019 ---	Other	kg.
		39139020 ---	Hardened proteins (such as hardened casein, gelatin)	kg.
		39139030 ---	Dextran	kg.
		39139090 ---	Other	kg.
3914			ION EXCHANGERS BASED ON POLYMERS OF HEADINGS 3901 TO 3913, IN PRIMARY FORMS	
	391400	-	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms:	
		39140010 ---	Ion-exchangers of the condensation, polycondensation or polyaddition type	kg.
		39140020 ---	Ion-exchangers of polymerisation or copolymerisation type	kg.
		39140090 ---	Other	kg.
			II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	
3915			WASTE, PARINGS AND SCRAP, OF PLASTICS	
		39151000 -	Of polymers of ethylene	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39152000	- Of polymers of styrene	kg.
391530			- Of polymers of vinyl chloride:	
		39153010	--- Of copolymers of vinyl chloride	kg.
		39153090	--- Other	kg.
391590			- Of other plastics :	
		39159010	--- Of polypropylene	kg.
			--- <i>Of polymers of vinyl acetate :</i>	
		39159021	--- Of copolymers of vinyl acetate	kg.
		39159029	--- Other	kg.
		39159030	--- Of acrylic polymers and methlyacrylic copolymers	kg.
			--- <i>Of alkyds, polyesters and epoxide resins :</i>	
		39159041	--- Of alkyds and polyesters	kg.
		39159042	--- Of pet bottles	kg.
		39159049	--- Of epoxide resins	kg.
		39159050	--- Of polyamides	kg.
			--- <i>Of amino resins; phenolic resins and polyurethanes :</i>	
		39159061	--- Of phenoplast	kg.
		39159062	--- Of aminoplast	kg.
		39159063	--- Of polyurethanes	kg.
			--- <i>Of cellulose and its chemical derivatives:</i>	
		39159071	--- Of regenerated cellulose	kg.
		39159072	--- Cellulose plastic waste such as cellulosenitrate film scrap non-plasticised	kg.
		39159073	--- Cellulose plastic waste such as cellulosenitrate film scrap plasticised	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39159074	--- Cellulose plastic waste such as celluloseacetate film scrap non-plasticised	kg.
		39159075	--- Cellulose plastic waste such as celluloseacetate film scrap plasticised	kg.
		39159090	--- Other	kg.
3916			MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS	
	391610		- Of polymers of ethylene:	
		39161010	--- Rods of polyethylene	kg.
		39161020	--- Canes	kg.
		39161090	--- Other	kg.
	391620		- Of polymers of vinyl chloride:	
			--- <i>Of poly (vinyl chloride) copolymers :</i>	
		39162011	--- Canes	kg.
		39162019	--- Other	kg.
			--- <i>Other:</i>	
		39162091	--- Canes	kg.
		39162099	--- Other	kg.
	391690		- Of other plastics :	
		39169010	--- Canes	kg.
			--- <i>Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers :</i>	
		39169021	--- Of phenoplast	kg.
		39169022	--- Of aminoplast	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39169023	--- Of alkyds and polyesters	kg.
		39169024	--- Of polyamides	kg.
		39169025	--- Of polyurethanes	kg.
		39169026	--- Of epoxide-resins (including waste and scrap)	kg.
		39169027	--- Of polypropylene	kg.
		39169028	--- Of acrylicmethacrylic and acrylomethacrylic polymers	kg.
			--- <i>Of polymerisation and copolymerisation products of polystyrene and polymethylmethacrylate :</i>	
		39169031	--- Of polymerisation and copolymerisation products of polystyrene	kg.
		39169032	--- Of polymethyl methacrylate	kg.
		39169040	--- Of regenerated cellulose	kg.
		39169050	--- Of cellulose nitrate and celluloid, whether or not plasticized	kg.
		39169060	--- Of vulcanized fibre	kg.
		39169070	--- Of cellulose acetate and acetate butyrate, whether or not plasticized	kg.
		39169080	--- Of vinyl plastic	kg.
		39169090	--- Of other polymerisation and copolymerisation products	kg.
3917			TUBES, PIPES AND HOSES, AND FITTINGS THERE FOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS	
	391710	-	Artificial guts (sausage casings) of hardened protein or of cellulosic materials:	
		39171010	--- Of hardened protein	kg.
		39171020	--- Of cellulosic materials	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			- <i>Tubes, pipes and hoses, rigid:</i>	
391721		--	Of polymers of ethylene:	
	39172110	---	Tubes of polyethylene	kg.
	39172190	---	Other	kg.
	39172200	--	Of polymers of propylene	kg.
391723		--	Of polymers of vinyl chloride :	
	39172310	---	Seamless tubes	kg.
	39172390	---	Other	kg.
391729		--	Of other plastics :	
	39172910	---	Seamless tubes of copolymers of vinylacetate and vinyl chloride	kg.
	39172920	---	Seamless tubes of polymers and copolymers of polystyrene	kg.
	39172930	---	Tubes of cellulose nitrate and celluloid, whether or not plasticised	kg.
	39172940	---	Tubes of cellulose acetate or acetate butyrate	kg.
	39172950	---	Tubes of vinyl plastics	kg.
	39172990	---	Other	kg.
			- <i>Other tubes, pipes and hoses:</i>	
	39173100	--	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg.
391732		--	Other, not reinforced or otherwise combined with other materials, without fittings:	
	39173210	---	Of condensation or rearrangement polymerization products, whether or not chemically modified	kg.
	39173220	---	Of addition polymerisation products	kg.
	39173290	---	Other	kg.
	39173300	--	Other, not reinforced or otherwise combined with other materials, with fittings	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
391739		--	Other:	
	39173910	---	Of condensation or rearrangement polymerization products, whether or not chemically modified	kg.
	39173920	---	Of addition polymerisation products	kg.
	39173990	---	Other	kg.
	39174000	-	Fittings	kg.
3918			FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED	
			IN NOTE 9 TO THIS CHAPTER	
391810		-	Of polymers of vinyl chloride :	
	39181010	---	Wall or ceiling coverings combined with knitted or woven fabrics, non-wovens or felts	kg.
	39181090	---	Other	kg.
391890		-	Of other plastics :	
	39189010	---	Floor coverings of linoxyne	kg.
	39189020	---	Wall or ceiling coverings combined with knitted or woven fabrics, non-wovens or felts	kg.
	39189090	---	Other	kg.
3919			SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS	
	39191000	-	In rolls of width not exceeding 20 cm	kg.
391990		-	Other :	
	39199010	---	Plastic stickers, whether or not printed, embossed, or impregnated	kg.
	39199020	---	Cellulose adhesive tape	kg.
	39199090	---	Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
3920			OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS	
	392010		- Of polymers of ethylene:	
			--- <i>Sheets of polyethylene:</i>	
		39201011	--- Rigid, plain	kg.
		39201012	--- Flexible, plain	kg.
		39201019	--- Other	kg.
			--- <i>Other :</i>	
		39201091	--- Rigid, plain	kg.
		39201092	--- Flexible, plain	kg.
		39201099	--- Other	kg.
	392020		- Of polymers of propylene :	
		39202010	--- Rigid, plain	kg.
		39202020	--- Flexible, plain	kg.
		39202090	--- Other	kg.
	392030		- Of polymers of styrene :	
		39203010	--- Rigid, plain	kg.
		39203020	--- Flexible, plain	kg.
		39203090	--- Other	kg.
			- <i>Of polymers of vinyl chloride:</i>	
		39204300	-- Containing by weight not less than 6% of plasticizers	kg.
		39204900	-- Other	kg.
			- <i>Of acrylic polymers:</i>	
	392051		-- Of poly (methyl methacrylate):	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			--- Sheets :	
		39205111	--- Rigid, plain	kg.
		39205112	--- Flexible, plain	kg.
		39205119	--- Other	kg.
			--- Other :	
		39205191	--- Rigid, plain	kg.
		39205192	--- Flexible, plain	kg.
		39205199	--- Other	kg.
392059			-- Other :	
			--- Polyacrylate sheets:	
		39205911	--- Rigid, plain	kg.
		39205912	--- Flexible, plain	kg.
		39205919	--- Other	kg.
			--- Other :	
		39205991	--- Rigid, plain	kg.
		39205992	--- Flexible, plain	kg.
		39205999	--- Other	kg.
			- Of polycarbonates, alkyd resins, polyallylesters or other polyesters :	
392061			-- Of polycarbonates :	
		39206110	--- Rigid, plain	kg.
		39206120	--- Flexible, plain	kg.
		39206190	--- Other	kg.
392062			-- Of poly (ethylene terephthalate):	
		39206210	--- Rigid, plain	kg.
		39206220	--- Flexible, plain	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39206290	--- Other	kg.
392063		--	Of unsaturated polyesters :	
		39206310	--- Rigid, plain	kg.
		39206320	--- Flexible, plain	kg.
		39206390	--- Other	kg.
392069		--	Of other polyesters :	
			--- Packaging film:	
		39206911	--- Rigid, plain	kg.
		39206912	--- Flexible, plain	kg.
		39206919	--- Other	kg.
			--- Sun and/or dust control film :	
		39206921	--- Rigid, plain	kg.
		39206922	--- Flexible, plain	kg.
		39206929	--- Other	kg.
			--- Other film :	
		39206931	--- Rigid, plain	kg.
		39206932	--- Flexible, plain	kg.
		39206939	--- Other	kg.
			--- Other :	
		39206991	--- Rigid, plain	kg.
		39206992	--- Flexible, plain	kg.
		39206999	--- Other	kg.
			- Of cellulose or its chemical derivatives:	
392071		--	Of regenerated cellulose:	
			--- Cello phane transparent:	
		39207111	--- Film	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		39207119	--- Other	kg.
			--- <i>Sheets of cellulose nitrate and celluloid, whether or not plasticized :</i>	
		39207121	--- Plain	kg.
		39207129	--- Other	kg.
			--- <i>Other :</i>	
		39207191	--- Rigid, plain	kg.
		39207192	--- Flexible, plain	kg.
		39207199	--- Other	kg.
392073			-- Of cellulose acetate:	
			--- <i>Sheet of cellulose acetate, non-plasticized:</i>	
		39207311	--- Rigid, plain	kg.
		39207312	--- Flexible, plain	kg.
		39207319	--- Other	kg.
			--- <i>Sheets of cellulose acetate, plasticized :</i>	
		39207321	--- Rigid, plain	kg.
		39207322	--- Flexible, plain	kg.
		39207329	--- Other	kg.
			--- <i>Other :</i>	
		39207391	--- Rigid, plain	kg.
		39207392	--- Flexible, plain	kg.
		39207399	--- Other	kg.
392079			-- Of other cellulose derivatives :	
			--- <i>Sheets of cellulose nitrate and celluloid, whether or not plasticized :</i>	
		39207911	--- Rigid, plain	kg.
		39207912	--- Flexible, plain	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39207919	--- Other	kg.
			--- Other :	
		39207991	--- Rigid, plain	kg.
		39207992	--- Flexible, plain	kg.
		39207999	--- Other	kg.
392091		-	Of other plastics:	
			--- Of poly (vinyl butyral):	
		39209111	--- Rigid, plain	kg.
		39209112	--- Flexible, plain	kg.
		39209119	--- Other	kg.
392092		--	Of polyamides:	
			--- Poly (amide fluoride) film:	
		39209211	--- Rigid, plain	kg.
		39209212	--- Flexible, plain	kg.
		39209219	--- Other	kg.
			--- Other :	
		39209291	--- Rigid, plain	kg.
		39209292	--- Flexible, plain	kg.
		39209299	--- Other	kg.
392093		--	Of amino-resins :	
		39209310	--- Rigid, plain	kg.
		39209320	--- Flexible, plain	kg.
		39209390	--- Other	kg.
392094		--	Of phenolic resins :	
		39209410	--- Rigid, plain	kg.
		39209420	--- Flexible, plain	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39209490	--- Other	kg.
392099			--- Of other plastics:	
			--- <i>Plates, sheets, film, foil and strip of poly (vinyl acetate) :</i>	
		39209911	--- Rigid, plain	kg.
		39209912	--- Flexible, plain	kg.
		39209919	--- Other	kg.
			--- <i>Film, sheets, strip of vinyl plastics :</i>	
		39209921	--- Rigid, plain	kg.
		39209922	--- Flexible, plain	kg.
		39209929	--- Other	kg.
			--- <i>Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate :</i>	
		39209931	--- Rigid, plain	kg.
		39209932	--- Flexible, plain	kg.
		39209939	--- Other	kg.
			--- <i>Sheet of poly (tetrafluoro-ethylene) (PTFE):</i>	
		39209941	--- Rigid, plain	kg.
		39209942	--- Flexible, plain	kg.
		39209949	--- Other	kg.
			--- <i>Retro reflective sheeting:</i>	
		39209951	--- Rigid, plain	kg.
		39209952	--- Flexible, plain	kg.
		39209959	--- Other	kg.
		39209960	--- Clicking boards for leather machinery	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			--- Other :	
		39209991	--- Rigid, plain	kg.
		39209992	--- Flexible, plain	kg.
		39209999	--- Other	kg.
3921			OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS	
			- Cellular :	
		39211100	-- Of polymers of styrene	kg.
		39211200	-- Of polymers of vinyl chloride	kg.
392113			-- Of polyurethanes:	
		39211310	--- Flexible	kg.
		39211390	--- Other	kg.
		39211400	-- Of regenerated cellulose	kg.
		39211900	-- Of other plastics	kg.
392190			- Other :	
		39219010	--- Thermocol	kg.
			--- Of polymers of vinyl chloride :	
		39219021	--- Rigid, lacquered	kg.
		39219022	--- Flexible, lacquered	kg.
		39219023	--- Rigid, metallised	kg.
		39219024	--- Flexible, metallised	kg.
		39219025	--- Rigid, laminated	kg.
		39219026	--- Flexible, laminated	kg.
		39219029	--- Other	kg.
			--- Of regenerated cellulose :	
		39219031	--- Rigid, lacquered	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39219032 ---	Flexible, lacquered	kg.
		39219033 ---	Rigid, metallised	kg.
		39219034 ---	Flexible, metallised	kg.
		39219035 ---	Rigid, laminated	kg.
		39219036 ---	Flexible, laminated	kg.
		39219039 ---	Other	kg.
			--- Other :	
		39219091 ---	Rigid, lacquered	kg.
		39219092 ---	Flexible, lacquered	kg.
		39219093 ---	Rigid, metallised	kg.
		39219094 ---	Flexible, metallised	kg.
		39219095 ---	Rigid, laminated	kg.
		39219096 ---	Flexible, laminated	kg.
		39219099 ---	Other	kg.
3922			BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS	
		39221000 -	Baths, shower-baths, sinks and wash basins	kg.
		39222000 -	Lavatory seats and covers	kg.
		39229000 -	Other	kg.
3923			ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS	
		392310	- Boxes, cases, crates and similar articles:	
		39231010 ---	Plastic containers for audio or videocassettes, cassette tapes, floppy disk and similar articles	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39231020	--- Watch-box, jewellery box and similar containers of plastics	kg.
		39231030	--- Insulated ware	kg.
		39231040	--- Packing for accommodating connectors	kg.
		39231090	--- Other	kg.
			- Sacks and bags (including cones):	
		39232100	-- Of polymers of ethylene	kg.
392329			-- Of other plastics:	
		39232910	--- Of poly (vinyl chloride)	kg.
		39232990	--- Other	kg.
392330			- Carboys, bottles, flasks and similar articles:	
		39233010	--- Insulated ware	kg.
		39233090	--- Other	kg.
		39234000	- Spools, cops, bobbins and similar supports	kg.
392350			- Stoppers, lids, caps and other closures :	
		39235010	--- Caps and closures for bottles	kg.
		39235090	--- Other	kg.
392390			- Other :	
		39239010	--- Insulated ware	kg.
		39239020	--- Aseptic bags	kg.
		39239090	--- Other	kg.
3924			TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS	
		392410	- Tableware and kitchenware :	
		39241010	--- Insulated ware	kg.
		39241090	--- Other	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
	392490	-	Other :	
		39249010	--- Toilet articles	kg.
		39249020	--- Insulated ware	kg.
		39249090	--- Other	kg.
3925			BUILDERS WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED	
		39251000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg.
		39252000	- Doors, windows and their frames and thresholds for doors	kg.
		39253000	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg.
	392590	-	Other :	
		39259010	--- Of polyurethane	kg.
		39259090	--- Other	kg.
3926			OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914	
	392610	-	Office or school supplies:	
		---	<i>Office supplies of a kind classified as stationery other than pins, clips, and writing instruments :</i>	
		39261011	--- Of polyurethane foam	kg.
		39261019	--- Other	kg.
		---	<i>Other :</i>	
		39261091	--- Of polyurethane foam	kg.
		39261099	--- Other	kg.
	392620	-	Articles of apparel and clothing accessories(including gloves, mittens and mitts) :	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			--- Gloves:	
		39262011	--- Disposable	kg.
		39262019	--- Non-disposable	kg.
			--- Aprons :	
		39262021	--- Of polyurethane foam	kg.
		39262029	--- Other	kg.
			--- Plastic stickers for garments :	
		39262031	--- Of polyurethane foam	kg.
		39262039	--- Other	kg.
			--- Collar stays, patties, butterfly, shoulder-pads and other stays :	
		39262041	--- Of polyurethane foam	kg.
		39262049	--- Other	kg.
			--- Other :	
		39262091	--- Of polyurethane foam	kg.
		39262099	--- Other	kg.
392630			- Fittings for furniture, coach work or the like :	
		39263010	--- Of polyurethane foam	kg.
		39263090	--- Other	kg.
392640			- Statuettes and other ornamental articles :	
			--- Bangles :	
		39264011	--- Of polyurethane foam	kg.
		39264019	--- Other	kg.
			--- Beads :	
		39264021	--- Of polyurethane foam	kg.
		39264029	--- Other	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
			--- <i>Statuettes :</i>	
		39264031	--- Of polyurethane foam	kg.
		39264039	--- Other	kg.
			--- <i>Table and other household articles(including hotel and restaurant) for decoration :</i>	
		39264041	--- Of polyurethane foam	kg.
		39264049	--- Other	kg.
			--- <i>Decorative sheets :</i>	
		39264051	--- Of polyurethane foam	kg.
		39264059	--- Other	kg.
		39264060	--- Sequine	kg.
			--- <i>Other :</i>	
		39264091	--- Of polyurethane foam	kg.
		39264099	--- Other	kg.
392690		-	Other :	
		39269010	--- PVC belt conveyor	kg.
			--- <i>Couplers, packing rings, O rings and the like:</i>	
		39269021	--- Of polyurethane foam	kg.
		39269029	--- Other	kg.
			--- <i>Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts:</i>	
		39269031	--- Of polyurethane foam	kg.
		39269039	--- Other	kg.
			--- <i>Rings, buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods:</i>	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		39269041	--- Of polyurethane foam	kg.
		39269049	--- Other	kg.
			--- <i>Retro-reflective sheeting of other than of heading 3920 :</i>	
		39269051	--- Of polyurethane foam	kg.
		39269059	--- Other	kg.
			--- <i>Hangers :</i>	
		39269061	--- Of polyurethane foam	kg.
		39269069	--- Other	kg.
			--- <i>Plastic or nylon tipped hammers; insulating liner of nylon , HDPE :</i>	
		39269071	--- Of polyurethane foam	kg.
		39269079	--- Other	kg.
		39269080	--- Polypropylene articles, not elsewhere specified or included	kg.
			--- <i>Other:</i>	
		39269091	--- Of polyurethane foam	kg.
		39269099	--- Other	kg.