

## Section VII

### PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

#### Notes.

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

## Chapter 39

### Plastics and articles thereof

#### Notes.

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

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
  - (a) 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);
  - (ij) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (hydraulic 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 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).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
  - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
  - (c) Other synthetic polymers with an average of at least 5 monomer units;
  - (d) Silicones (heading 39.10);
  - (e) Resols (heading 39.09) and other prepolymers.
4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.
- For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
- If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
  - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also

includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 Cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
  - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300l;
  - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - (c) Gutters and fittings therefor;
  - (d) Doors, windows and their frames and thresholds for doors;
  - (e) Balconies, balustrades, fencing, gates and similar barriers;
  - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
  - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
  - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
  - (i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

### **Subheading Notes.**

1. Within anyone 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, 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.

**Explanatory remarks to Chapter 39\***

1. The importation and clearance of explosives covered by this chapter are subject to the approval of the Ministry of Defence.
2. The importation of colostomy and urine bags is subject to the approval of the Ministry of Health, Treatment and Medical Education.

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\* The list of primary chemicals covered in this chapter whose importation requires the prior authorization of the Ministry of Foreign Affairs, on the strength of the Convention on prohibition of their use in chemical weapons as well as the observance of general regulations concerning imports and exports is annexed and shall be binding on all parties.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	<b>I. PRIMARY FORMS</b>			
<b>3901</b>	<b>Polymers of ethylene, in primary forms.</b>			
3901 10	- Polyethylene having a specific gravity of less than 0.94 ---- Linear low density polyethylene (LLDPE)		Kg	
3901 10 11	---- In the form of powder	4		
3901 10 19	---- Other ---- Pipe grade	4		
3901 10 21	---- In the form of powder	4		
3901 10 29	---- Other ---- Film grade	4		
3901 10 31	---- In the form of powder	4		
3901 10 39	---- Other ---- Injection grade	4		
3901 10 41	---- In the form of powder	4		
3901 10 49	---- Other ---- Pneumatic grade	4		
3901 10 51	---- In the form of powder	4		
3901 10 59	---- Other ---- Polyethylene compound for wire and cable cover	4		
3901 10 61	---- In the form of powder	4		
3901 10 69	---- Other ---- Other	4		
3901 10 91	---- In the form of powder	4		
3901 10 99	---- Other	4		
3901 20	- Polyethylene having a specific gravity of 0.94 or more ---- Pipe grade		Kg	
3901 20 11	---- In the form of powder	4		
3901 20 19	---- Other ---- Film grade	4		
3901 20 21	---- In the form of powder	4		
3901 20 29	---- Other ---- Injection grade	4		
3901 20 31	---- In the form of powder	4		
3901 20 39	---- Other ---- Pneumatic grade	4		
3901 20 41	---- In the form of powder	4		
3901 20 49	---- Other ---- Polyethylene compound for wire and cable cover	4		
3901 20 51	---- In the form of powder	4		
3901 20 59	---- Other ---- Other	4		
3901 20 91	---- In the form of powder	4		
3901 20 99	---- Other	4		
3901 30 00	- Ethylene-vinyl acetate copolymers	4	Kg	
3901 90 00	- Other	4	Kg	
<b>3902</b>	<b>Polymers of propylene or of other olefins, in primary forms.</b>			

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
3902 10	- Polypropylene		Kg	
3902 10 10	---- Pipe grade	4		
3902 10 20	---- Film grade	4		
3902 10 90	---- Other	4		
3902 20 00	- Polyisobutylene	4	Kg	
3902 30	- Propylene copolymers		Kg	
3902 30 10	---- Pipe grade	4		
3902 30 20	---- Film grade	4		
3902 30 90	---- Other	4		
3902 90 00	- Other	4		
<b>3903</b>	<b>Polymers of styrene, in primary forms.</b>			
	- Polystyrene:			
3903 11	-- Expansible		Kg	
3903 11 10	---- Fire retardant	4		
3903 11 90	---- Other	4		
3903 19	-- Other		Kg	
3903 19 10	---- General purpose polystyrene (GPPS)	4		
3903 19 20	---- High impact polystyrene (HIPS)	4		
3903 19 90	---- Other	4		
3903 20 00	- Styrene-acrylonitrile (SAN) copolymers	4	Kg	
3903 30 00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	10	Kg	
3903 90 00	- Other	4	Kg	
<b>3904</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	
3904 10 10	---- Suspension	4		
3904 10 20	---- Emulsion	4		
3904 10 90	---- Other	4		
	- Other poly (vinyl chloride):			
3904 21 00	-- Non-plasticised	4	Kg	
3904 22 00	-- Plasticised	10	Kg	
3904 30 00	- Vinyl chloride-vinyl acetate copolymers	10	Kg	
3904 40 00	- Other vinyl chloride copolymers	10	Kg	
3904 50 00	- Vinylidene chloride polymers	4	Kg	
	- Fluoro-polymers:			
3904 61	-- Polytetrafluoroethylene		Kg	
3904 61 10	---- Liquid	4		
3904 61 20	---- Powder	4		
3904 61 90	---- Other	4		
3904 69 00	-- Other	4	Kg	
3904 90 00	- Other	4	Kg	
<b>3905</b>	<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>			
	- Poly (vinyl acetate):			
3905 12 00	-- In aqueous dispersion	20	Kg	
3905 19 00	-- Other	20	Kg	
	- Vinyl acetate copolymers:			

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
3905 21 00	-- In aqueous dispersion	20	Kg	
3905 29 00	-- Other	20	Kg	
3905 30 00	- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	4	Kg	
	- Other:			
3905 91 00	-- Copolymers	20	Kg	
3905 99	-- Other			
3905 99 10	---- Polyvinyl pyrrolidone K-30 and K-25 (pharmaceutical grade)	40	Kg	
3905 99 20	---- Butiral Poly vinyl Resins (Foodstuff and Hygienic Grade)	4		
3905 99 90	---- Other	20		
<b>3906</b>	<b>Acrylic polymers in primary forms.</b>			
3906 10 00	- Poly (methyl methacrylate)	4	Kg	
3906 90	- Other		Kg	
3906 90 10	---- Paint additives	4		
3906 90 20	---- Termo-plast resins dissolved in water	20		
3906 90 30	---- Termo-plast resins dissolved in organic solvents	10		
3906 90 40	---- Termoset dissolved in water	20		
3906 90 50	---- Termoset dissolved in organic solvents	10		
3906 90 60	---- ED paint paste (Electro Deposition)	4		
3906 90 70	---- Absorbing powder and solid acrylic polymers	4		
3906 90 80	---- Emulsion acrylic resins of a kind used for traffic paint	4		
3906 90 90	---- Other			
3906 90 91	----- Dissolved Termoset Resins used for Automobile coating	4		
3906 90 99	----- Other	20		
<b>3907</b>	<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>			*
3907 10 00	- Polyacetals	4	Kg	
3907 20	- Other polyethers		Kg	
3907 20 10	---- Polyethylene glycol 300 non-injection, 400-600 of a pharmaceutical grade	40		
3907 20 90	-- Other	4		
3907 30	- Epoxide resins		Kg	
3907 30 10	---- Prepared and semi-prepared powder paint in the form of flake and or granule	25		
3907 30 90	---- Other	4		
3907 40 00	- Polycarbonates	4	Kg	
3907 50	- Alkyd resins		Kg	
3907 50 10	---- Modified alkyd resins of a kind used for automobile coating	10		
3907 50 90	---- Other	20		
3907 60	- Poly (ethylene terephthalate)		Kg	
3907 60 10	---- Textile grade	4		
3907 60 20	---- Bottle grade	4		
3907 60 90	---- Other	4		
3907 70 00	- Poly (lactic acid)	4	Kg	
	- Other polyesters:			
3907 91 00	-- Unsaturated	20	Kg	

\* Please refer to the explanatory remarks of this chapter.

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
3907 99	-- Other		Kg	
3907 99 10	-- Prepared and semi-prepared powder paints in the form of flake and or granule	25		
3907 99 20	--- Polyester resins in the form of granule and or flake and powder for welding seams (foodstuff grade)	4		
3907 99 90	--- Other			
3907 99 91	---- Saturated Polyesters Resins Used for Automobile coating	4		
3907 99 92	---- Saturated Polyesters Resins (Foodstuff and Hygienic Grade)	4		
3907 99 99	---- Other	20		
<b>3908</b>	<b>Polyamides in primary forms.</b>			
3908 10 00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	4	Kg	
3908 90	- Other		Kg	
3908 90 10	--- Polyamide resins (hardener grade)	20		
3908 90 20	--- Polyamide chips (textile grade)	10	Kg	
3908 90 90	--- Other	4		
<b>3909</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>			
3909 10	- Urea resins; thiourea resins		Kg	
3909 10 10	--- Moulding powder (urea resins)	20		
3909 10 90	--- Other	15		
3909 20	- Melamine resins		Kg	
3909 20 10	--- Moulding powder	20		
3909 20 90	--- Other	15		
3909 30	- Other amino-resins		Kg	
3909 30 10	--- Moulding powder	20		
3909 30 90	--- Other			
3909 30 91	---- Foodstuff and Hygienic Grad of Aminic Resins	4		
3909 30 99	---- Other	15		
3909 40	- Phenolic resins		Kg	
3909 40 10	--- Moulding powder	20		
3909 40 20	--- Phenolic resins (curing builder resins) used by the tyre manufacturing industries	4		
3909 40 30	--- Alkyle penolic (adhesive grade)	4		
3909 40 40	--- Phenolic resins (food grade)	4		
3909 40 90	--- Other	20		
3909 50 00	- Polyurethanes	4	Kg	
<b>3910 00 00</b>	<b>Silicones in primary forms.</b>	4	Kg	
<b>3911</b>	<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>			
3911 10 00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	4	Kg	
3911 90	- Other		Kg	
3911 90 10	--- Maleich resins for printing ink	10		
3911 90 90	--- Other	4		
<b>3912</b>	<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>			

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
3912 11 00	- Cellulose acetates: - Non-plasticised	4	Kg	
3912 12 00	-- Plasticised	4	Kg	
3912 20 00	- Cellulose nitrates (including collodions) - Cellulose ethers:	4	Kg	
3912 31	-- Carboxymethylcellulose and its salts		Kg	
3912 31 10	---- Edible grade	4		
3912 31 90	---- Other	30		
3912 39 00	-- Other	4	Kg	
3912 90 00	- Other	4	Kg	
<b>3913</b>	<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</b>			
3913 10 00	- Alginic acid, its salts and esters	4	Kg	
3913 90 00	- Other	4	Kg	
<b>3914 00 00</b>	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	4	Kg	
	<b>II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>			
<b>3915</b>	<b>Waste, parings and scrap, of plastics.</b>			
3915 10 00	- Of polymers of ethylene	30	Kg	
3915 20 00	- Of polymers of styrene	30	Kg	
3915 30 00	- Of polymers of vinyl chloride	30	Kg	
3915 90 00	- Of other plastics	30	Kg	
<b>3916</b>	<b>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.</b>			
3916 10 00	- Of polymers of ethylene	10	Kg	
3916 20	- Of polymers of vinyl chloride		Kg	
3916 20 10	---- Spagetto (stacking rod-spagetto) (plastic pipe of a thickness of 1.7 mm used in sound cassette, in rolls)	4		
3916 20 90	---- Other	10		
3916 90 00	- Of other plastics	10	Kg	
<b>3917</b>	<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>			
3917 10 00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials - Tubes, pipes and hoses, rigid:	10	Kg	
3917 21 00	-- Of polymers of ethylene	15	Kg	
3917 22 00	-- Of polymers of propylene	15	Kg	
3917 23 00	-- Of polymers of vinyl chloride	15	Kg	
3917 29 00	-- Of other plastics	10	Kg	
3917 31 00	- Other tubes, pipes and hoses: -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	10	Kg	
3917 32 00	-- Other, not reinforced or otherwise combined with other materials, without fittings	10	Kg	

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
3917 33 00	-- Other, not reinforced or otherwise combined with other materials, with fittings	10	Kg	
3917 39 00	-- Other	10	Kg	
3917 40 00	- Fittings	15	Kg	
<b>3918</b>	<b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b>			
3918 10 00	- Of polymers of vinyl chloride	20	Kg	
3918 90 00	- Of other plastics	15	Kg	
<b>3919</b>	<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>			
3919 10	- In rolls of a width not exceeding 20 cm		Kg	
3919 10 10	--- Adhesive tapes used on baby napkins	4		
3919 10 20	--- Luminous sheets	4		
3919 10 30	--- Splicing tape	4		
3919 10 90	--- Other	45		
3919 90	- Other		Kg	
3919 90 10	--- Adhesive films used in full napkins	4		
3919 90 20	--- Luminous sheets	4		
3919 90 30	--- Adhesive jumborolls BOPP Bi oriented polypropylene	40		
3919 90 40	--- Adhesive sheet BOPP Bi oriented polypropylene	40		
3919 90 50	--- Logroll of organic solvent adhesive coated P.V.C film for electrical insulation	20		
3919 90 90	--- Other	40		
<b>3920</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		Kg	
3920 10 10	--- Single layer, printed	20		
3920 10 20	--- Single layer, not printed	20		
3920 10 30	--- Multilayered of plastics, printed	20		
3920 10 40	--- Multilayered of plastics, not printed	20		
3920 10 50	--- Stretch	20		
3920 10 60	--- Poly Ethylene insulation sheet with Ion exchange property	4		
3920 10 90	--- Other	20		
3920 20	- Of polymers of propylene		Kg	
3920 20 10	--- Printed BOPP	40		
3920 20 20	--- BOPP, not printed	30		
3920 20 30	--- Of a thickness of 12 micron and less used in the manufacture of capacitor	4		
3920 20 40	--- Foam tape used in wire and cable industries	4		
3920 20 50	--- Tapes used for sealing containers of fruit juice and milk and products thereof	4		
3920 20 60	--- Printed metallized	40		
3920 20 70	--- Non-printed metallized	30		
3920 20 90	--- Other	40		
3920 30 00	- Of polymers of styrene	20	Kg	
3920 43	-- Containing by weight not less than 6% of plasticisers		Kg	

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<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
3920 43 10	--- Edge banding and finish foils for particle board “pressed wooden sheets”	4		
3920 43 20	--- Sheets exceeding 20 mm in thickness	4		
3920 43 30	--- PVC/ABS sheet	4		
3920 43 40	--- Stretch film	4		
3920 43 50	--- Shrink film	40		
3920 43 60	--- Flexible PVC film used in the pharmaceutical industry	45		
3920 43 70	--- Flexible PVC films (poly vinyl dichloride) used in the pharmaceutical industry	45		
3920 43 90	--- Other	40		
3920 49	-- Other		Kg	
3920 49 10	--- Edge banding and finish foils for particle board	4		
3920 49 20	--- Sheets exceeding 20 mm in thickness	4		
3920 49 30	--- PVC/ABS sheet (acrylonitril butadiene styrene)	4		
3920 49 90	--- Other	40		
	- Of acrylic polymers:			
3920 51 00	-- Of poly (methyl methacrylate)	40	Kg	
3920 59 00	-- Other	40	Kg	
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920 61	-- Of polycarbonates		Kg	
3920 61 10	--- Double plate film	10		
3920 61 20	--- Metallized film	4		
3920 61 90	--- Other	10		
3920 62 00	-- Of poly (ethylene terephthalate)	10	Kg	
3920 63	-- Of unsaturated polyesters		Kg	
3920 63 10	--- Metallized film	4		
3920 63 90	--- Other	10		
3920 69	-- Of other polyesters		Kg	
3920 69 10	--- Metallized film	4		
3920 69 20	--- Leader tape used in the manufacture of sound cassette tape	4		
3920 69 90	--- Other	10		
	- Of cellulose or its chemical derivatives:			
3920 71 00	-- Of regenerated cellulose	4	Kg	
3920 73 00	-- Of cellulose acetate	4	Kg	
3920 79 00	-- Of other cellulose derivatives	4	Kg	
	- Of other plastics:			
3920 91 00	-- Of poly (vinyl butyral)	4	Kg	
3920 92 00	-- Of polyamides	4	Kg	
3920 93 00	-- Of amino-resins	4	Kg	
3920 94 00	-- Of phenolic resins	4	Kg	
3920 99	-- Of other plastics		Kg	
3920 99 10	--- Teflon tape (made of PTFE) polytetrafluoroethylene	30		
3920 99 90	--- Other	4		
<b>3921</b>	<b>Other plates, sheets, film, foil and strip, of plastics.</b>			
	- Cellular:			
3921 11 00	-- Of polymers of styrene	40	Kg	
3921 12 00	-- Of polymers of vinyl chloride	40	Kg	
3921 13	-- Of polyurethanes		Kg	
3921 13 10	---- Polyurethane sandwich for automative roof liner (without metal liner)	4		

**Section VII – Chapter 39**

<b>Heading, Subheading No.</b>	<b>Description</b>	<b>Import Duties (%)</b>	<b>SUQ</b>	<b>Remarks</b>
3921 13 90	--- Other	40		
3921 14 00	-- Of regenerated cellulose	20	Kg	
3921 19 00	-- Of other plastics	20	Kg	
3921 90	- Other		Kg	
3921 90 10	---- Edge banding and finish foils for particle board coated with melamine formaldehyde or urea formaldehyde resins	4		
3921 90 20	---- HPL sheets of a thickness of less than 2 mm and more than 1.2 mm. HPL sheets of a thickness of less than 1.2 mm and an area of more than 1.22 × 2.44 mm and CPL sheets, (continuous pressure laminated)	10		
3921 90 30	---- Flowered acrylic sheets laminated with cloth	4		
3921 90 40	---- Woven double-sided coated PVC for billboards	4		
3921 90 50	---- Masters of photocopiers	4		
3921 90 60	---- Tee-shirt transfer made of polyamide	4		
3921 90 70	---- Polyethylene sheets coated glass fibers and non-woven	4		
3921 90 80	---- Polypropylene, reinforced with glass fiber and wood stock materials	4		
3921 90 90	---- Other	40		
<b>3922</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 00	- Baths, shower-baths, sinks and wash-basins	30	Kg	
3922 20 00	- Lavatory seats and covers	30	Kg	
3922 90 00	- Other	30	Kg	
<b>3923</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>			
3923 10 00	- Boxes, cases, crates and similar articles - Sacks and bags (including cones):	30	Kg	
3923 21	-- Of polymers of ethylene		Kg	
3923 21 10	---- Blood bags	4		
3923 21 20	---- Five-layer aseptic bag with resistance against oxygen and air permeability	4		
3923 21 90	---- Other	35		
3923 29	-- Of other plastics		Kg	
3923 29 10	---- Blood bags	20		
3923 29 90	---- Other	30		
3923 30 00	- Carboys, bottles, flasks and similar articles	30		
3923 40 00	- Spools, cops, bobbins and similar supports	30		
3923 50 00	- Stoppers, lids, caps and other closures	45		
3923 90	- Other:			
3923 90 10	---- Tubes for cream and Pomade	35	Kg	
3923 90 90	---- Other	30	Kg	
<b>3924</b>	<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>			
3924 10	- Tableware and kitchenware		Kg	
3924 10 10	---- Melamine dishes	40		
3924 10 90	---- Other	40		
3924 90 00	- Other	40	Kg	
<b>3925</b>	<b>Builders' ware of plastics, not elsewhere specified or included.</b>			
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	30	Kg	
3925 20 00	- Doors, windows and their frames and thresholds for doors	30	Kg	
3925 30 00	- Shutters, blinds (including Venetian blinds) and similar articles and parts	30	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
3925 90 00	thereof – Other	30	Kg	
<b>3926</b>	<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>			
3926 10 00	– Office or school supplies	40	Kg	
3926 20	– Articles of apparel and clothing accessories (including gloves, mittens and mitts)		Kg	
3926 20 10	---- For medical purposes	35		
3926 20 90	---- Other	55		
3926 30 00	– Fittings for furniture, coachwork or the like	45	Kg	
3926 40 00	– Statuettes and other ornamental articles	55	Kg	
3926 90	– Other		Kg	
3926 90 10	---- Colostomy bags	4		
3926 90 20	---- Urine bags	20		
3926 90 30	---- For medical purposes	20		
3926 90 40	---- For cinematographic purposes	10		
3926 90 50	---- Polyethylene washer of the screw neck bottle cap	45		
3926 90 60	---- Preform (PET)	25		
3926 90 70	---- Liner for sound tape cassette	4		
3926 90 80	---- Plastic pad for videotape	4		
3926 90 90	---- Other			
3926 90 91	----- Empty hard gelatine capsule	40		
3926 90 90	----- Other	25		

