

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 Tariff 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 Tariff 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 purpose as mineral oils (heading 38.11);
 - (ij) 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 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 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 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 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 subheading 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in that subheading and in those Tariff items, 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.

* * *

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
I.- PRIMARY FORMS				
39.01		Polymers of ethylene, in primary forms:		
3901.10.00	kg	– Polyethylene having a specific gravity of less than 0.94	Free	Free
3901.20.00	kg	– Polyethylene having a specific gravity of 0.94 or more	Free	Free
3901.30.00	kg	– Ethylene-vinyl acetate copolymers:	Free	Free
3901.40.00	kg	– Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	Free	Free
3901.90.00	kg	– Other	Free	Free
39.02		Polymers of propylene or of other olefins, in primary forms:		
3902.10.00	kg	– Polypropylene	Free	Free
3902.20.00	kg	– Polyisobutylene	Free	Free
3902.30.00	kg	– Propylene copolymers	Free	Free
3902.90.00	kg	– Other	Free	Free
39.03		Polymers of styrene, in primary forms:		
		– Polystyrene:		
3903.11.00	kg	– – Expansible	Free	Free
3903.19.00	kg	– – Other	Free	Free
3903.20.00	kg	– Styrene-acrylonitrile (SAN) copolymers	Free	Free
3903.30.00	kg	– Acrylonitrile-butadiene-styrene (ABS) copolymers	Free	Free
3903.90.00	kg	– Other:	Free	Free
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms:		
3904.10.00	kg	– Poly(vinyl chloride), not mixed with any other substances	Free	Free
		– Other poly(vinyl chloride):		
3904.21.00	kg	– – Non-plasticised	Free	Free
3904.22.00	kg	– – Plasticised	Free	Free
3904.30.00	kg	– Vinyl chloride-vinyl acetate copolymers	Free	Free
3904.40.00	kg	– Other vinyl chloride copolymers	Free	Free
3904.50.00	kg	– Vinylidene chloride polymers	Free	Free
		– Fluoro-polymers:		
3904.61.00	kg	– – Polytetrafluoroethylene	Free	Free
3904.69.00	kg	– – Other	Free	Free
3904.90.00	kg	– Other	Free	Free
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:		
		– Poly(vinyl acetate):		
3905.12.00	kg	– – In aqueous dispersion	Free	Free
3905.19.00	kg	– – Other	Free	Free
		– Vinyl acetate copolymers:		
3905.21.00	kg	– – In aqueous dispersion	Free	Free
3905.29.00	kg	– – Other	Free	Free
3905.30.00	kg	– Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	Free	Free
		– Other:		
3905.91.00	kg	– – Copolymers	Free	Free
3905.99.00	kg	– – Other	Free	Free
39.06		Acrylic polymers in primary forms:		
3906.10.00	kg	– Poly(methyl methacrylate):	Free	Free
3906.90.00	kg	– Other:	Free	Free
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:		
3907.10.00	kg	– Polyacetals:	Free	Free
3907.20.00	kg	– Other polyethers:	Free	Free
3907.30.00	kg	– Epoxide resins:	Free	Free
3907.40.00	kg	– Polycarbonates:	Free	Free
3907.50.00	kg	– Alkyd resins:	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Polyacetals, other polyethers and epoxide, etc. continued.		
		– Poly (ethylene terephthalate):		
3907.61.00	kg	– – Having a viscosity number of 78 ml/g or higher	Free	Free
3907.69.00	kg	– – Other	Free	Free
3907.70.00	kg	– Poly (lactic acid):	Free	Free
		– Other polyesters:		
3907.91.00	kg	– – Unsaturated:	Free	Free
3907.99.00	kg	– – Other:	Free	Free
39.08		Polyamides in primary forms:		
3908.10.00	kg	– Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:	Free	Free
3908.90.00	kg	– Other:	Free	Free
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms:		
3909.10.00	kg	– Urea resins; thiourea resins:	Free	Free
3909.20.00	kg	– Melamine resins:	Free	Free
		– Other amino-resins:		
3909.31.00	kg	– – Poly(methylene phenyl isocyanate)(crude MDI, polymeric MDI)	Free	Free
3909.39.00	kg	– – Other	Free	Free
3909.40.00	kg	– Phenolic resins:	Free	Free
3909.50.00	kg	– Polyurethanes:	Free	Free
39.10				
3910.00.00	kg	Silicones in primary forms:	Free	Free
39.11		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:		
3911.10.00	kg	– Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	Free	Free
3911.90.00	kg	– Other:	Free	Free
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:		
		– Cellulose acetates:		
3912.11.00	kg	– – Non-plasticised	Free	Free
3912.12.00	kg	– – Plasticised	Free	Free
3912.20.00	kg	– Cellulose nitrates (including collodions)	Free	Free
		– Cellulose ethers:		
3912.31.00	kg	– – Carboxymethylcellulose and its salts	Free	Free
3912.39.00	kg	– – Other	Free	Free
3912.90.00	kg	– Other	Free	Free
39.13		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:		
3913.10.00	kg	– Alginic acid, its salts and esters	Free	Free
3913.90.00	kg	– Other	Free	Free
39.14				
3914.00.00	kg	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	Free	Free
		II.- WASTE, PARINGS AND SCRAP; SEMI- MANUFACTURES; ARTICLES		
39.15		Waste, parings and scrap, of plastics:		
3915.10.00	kg	– Of polymers of ethylene	Free	Free
3915.20.00	kg	– Of polymers of styrene	Free	Free
3915.30.00	kg	– Of polymers of vinyl chloride	Free	Free
3915.90.00	kg	– Of other plastics	Free	Free
39.16		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:		
3916.10.00	kg	– Of polymers of ethylene	Free	Free
3916.20.00	kg	– Of polymers of vinyl chloride	Free	Free
3916.90.00	kg	– Of other plastics	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:		
3917.10.00	kg	– Artificial guts (sausage casings) of hardened protein or of cellulosic materials:	Free	Free
		– Tubes, pipes and hoses, rigid:		
3917.21.00	kg	– – Of polymers of ethylene	Free	Free
3917.22.00	kg	– – Of polymers of propylene	Free	Free
3917.23.00	kg	– – Of polymers of vinyl chloride	Free	Free
3917.29.00	kg	– – Of other plastics:	Free	Free
		– Other tubes, pipes and hoses:		
3917.31		– – Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa		
3917.31.10	kg	. . . Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	Free	Free
3917.31.20	kg	. . . Drinking straw	Free	Free
3917.31.90	kg	. . . Other	Free	Free
3917.32		– – Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.10	kg	. . . Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	Free	Free
3917.32.20	kg	. . . Drinking straw	Free	Free
3917.32.90	kg	. . . Other	Free	Free
3917.33		– – Other, not reinforced or otherwise combined with other materials, with fittings		
3917.33.10	kg	. . . Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	Free	Free
3917.33.20	kg	. . . Drinking straw	Free	Free
3917.33.90	kg	. . . Other	Free	Free
3917.39		– – Other:		
3917.39.10	kg	. . . Of a kind used as replacement component in motor vehicles of 87.01 to	Free	Free
3917.39.20	kg	. . . Drinking straw	Free	Free
3917.39.30	kg	. . . Lay-flat tubing of polyethylene (Polythylene)	Free	Free
3917.39.90	kg	. . . Other	Free	Free
3917.40.00	kg	– Fittings	Free	Free
39.18		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:		
3918.10.00	kg	– Of polymers of vinyl chloride:	Free	Free
3918.90.00	kg	– Of other plastics:	Free	Free
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls		
3919.10.00	m2	– In rolls of a width not exceeding 20 cm:	Free	Free
3919.90.00	m2	– Other:	Free	Free
39.20		Other plates, sheets, film, foil and strip, of plastics, non- cellular and not reinforced, laminated, supported or similarly combined with other materials:		
3920.10		– Of polymers of ethylene:		
3920.10.10	m2	. . . Printed and unprinted laminated films in rolls	Free	Free
3920.10.20	kg	. . . Low or high density polyethylene (polythylene)	Free	Free
3920.10.90	kg	. . . Other	Free	Free
3920.20		– Of polymers of propylene:		
3920.20.10	m2	. . . Printed and unprinted laminated films in rolls	Free	Free
3920.20.90	kg	. . . Other	Free	Free
3920.30.00	kg	– Of polymers of styrene:	Free	Free
		– Of polymers of vinyl chloride:		
3920.43		– – Containing by weight not less than 6% of plasticisers		
3920.43.10	m2	. . . Printed and unprinted laminated films in rolls	Free	Free
3920.43.90	kg	. . . Low or high density polyethylene (polythylene)	Free	Free
3920.49.00	kg	– – Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Other plates, sheets, film, foil and strip, etc. continued.		
		– Of acrylic polymers		
3920.51.00	kg	– – Of poly(methyl methacrylate):	Free	Free
3920.59.00	kg	– – Other:	Free	Free
		– Of polycarbonates, alkyd resins, polyallyl esters or other polyester :		
3920.61.00	kg	– – Of polycarbonates:	Free	Free
3920.62		– – Of poly(ethylene terephthalate):		
3920.62.10	m2	. . . Printed and unprinted laminated films in rolls	Free	Free
3920.62.90	kg	. . . Other	Free	Free
3920.63		– – Of unsaturated polyesters:		
3920.63.10	m2	. . . Printed and unprinted laminated films in rolls	Free	Free
3920.63.90	kg	. . . Other	Free	Free
3920.69.00	kg	– – Of other polyesters:	Free	Free
		– Of cellulose or its chemical derivatives:		
3920.71.00	kg	– – Of regenerated cellulose	Free	Free
3920.73.00	kg	– – Of cellulose acetate	Free	Free
3920.79.00	kg	– – Of other cellulose derivatives:	Free	Free
		– Of other plastics:		
3920.91.00	kg	– – Of poly(vinyl butyral):	Free	Free
3920.92		– – Of polyamides:		
3920.92.10	m2	. . . Printed and unprinted laminated films in rolls	Free	Free
3920.92.90	kg	. . . Other	Free	Free
3920.93.00	kg	– – Of amino-resins:	Free	Free
3920.94.00	m2	– – Of phenolic resins	Free	Free
3920.99.00	kg	– – Of other plastics:	Free	Free
39.21		Other plates, sheets, film, foil and strip, of plastics:		
		– Cellular:		
		– – Of polymers of styrene:		
3921.11		. . . Textile fabric coated or laminated on both sides	Free	Free
3921.11.10	kg	. . . Textile fabric coated or laminated on both sides	Free	Free
3921.11.90	kg	. . . Other	Free	Free
3921.12		– – Of polymers of vinyl chloride		
3921.12.10	kg	. . . Textile fabric coated or laminated on both sides	Free	Free
3921.12.90	kg	. . . Other	Free	Free
3921.13		– – Of polyurethanes:		
3921.13.10	kg	. . . Textile fabric coated or laminated on both sides	Free	Free
3921.13.90	kg	. . . Other	Free	Free
3921.14.00	kg	– – Of regenerated cellulose	Free	Free
3921.19.00	kg	– – Of other plastics:	Free	Free
3921.90		– Other:		
3921.90.10	kg	. . . Laminated plates and sheets, hard	Free	Free
3921.90.90	kg	. . . Other:	Free	Free
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:		
3922.10.00	No	– Baths, shower-baths, sinks and wash-basins	Free	Free
3922.20.00	No	– Lavatory seats and covers	Free	Free
3922.90.00	No	– Other:	Free	Free
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:		
3923.10		– Boxes, cases, crates and similar articles:	Free	Free
		– – – Of Polystyrene (Styrofoam)		
3923.10.11	Hd	. . . . Single used containers, takeaway food containers and alike.	Free	Free
3923.10.12	Hd	. . . . Trays of a kind used for food presentation and packing, such as butchers meat, fish and fruit displays.	Free	Free
3923.10.19	Hd	. . . . Other	Free	Free
3923.10.90	Hd	– – – Other	Free	Free
		– Sacks and bags (including cones):		
3923.21.00	kg	– – Of polymers of ethylene:	Free	Free
3923.29.00	kg	– – Of other plastics:	Free	Free
3923.30.00	Hd	– Carboys, bottles, flasks and similar articles	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
Articles for the conveyance or packing, etc. –continued.				
3923.40.00	..	– Spools, cops, bobbins and similar supports	Free	Free
3923.50.00	Hd	– Stoppers, lids, caps and other closures	Free	Free
3923.90		– Other:		
3923.90.10	Hd	. . . Of biodegradable plastics (Green Bag)	Free	Free
3923.90.20	No	. . . Chilly bins	Free	Free
3923.90.90	No	. . . Other	Free	Free
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:		
3924.10		– Tableware and kitchenware:		
		– – – Polystyrene (Styrofoam)		
3924.10.11	kg	. . . . Plates	Free	Free
3924.10.12	kg	. . . . Cups	Free	Free
3924.10.19	kg	. . . . Other	Free	Free
3924.10.90	kg	– – – Other plastics	Free	Free
3924.90.00	kg	– Other:	Free	Free
39.25		Builders ware of plastics, not elsewhere specified or included:		
3925.10.00	..	– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	Free	Free
3925.20.00	No	– Doors, windows and their frames and thresholds for doors	Free	Free
		– Shutters, blinds (including Venetian blinds) and similar articles and parts thereof:		
3925.30.10	..	. . . Of a kind used as replacement components in motor vehicles of 87.01 to 87.05	Free	Free
3925.30.90	..	. . . Other	Free	Free
3925.90.00	kg	– Other	Free	Free
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14:		
3926.10.00	..	– Office or school supplies:	Free	Free
3926.20.00	..	– Articles of apparel and clothing accessories (including gloves, mittens and mitts):	Free	Free
3926.30.00	..	– Fittings for furniture, coachwork or the like	Free	Free
3926.40.00	..	– Statuettes and other ornamental articles:	Free	Free
3926.90		– Other:		
3926.90.10	kg	. . . Of a kind used as replacement components in motor vehicles of 87.01 to 87.05	Free	Free
3926.90.20	No	. . . Mounting, fitting and similar articles specially designed for electrical and telecommunication works	Free	Free
3926.90.30	No	. . . Imitation Pearl	Free	Free
3926.90.90	kg	. . . Other	Free	Free

* * *

Chapter 40

Rubber and articles thereof

NOTES—

1. Except where the context otherwise requires, throughout the Tariff the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
 - (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. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

* * *

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural		
4001.10.00	kg	– Natural rubber latex, whether or not pre-vulcanised	Free	Free
		– Natural rubber in other forms:		
4001.21.00	kg	– – Smoked sheets	Free	Free
4001.22.00	kg	– – Technically specified natural rubber (TSNR)	Free	Free
4001.29.00	kg	– – Other:	Free	Free
4001.30.00	kg	– Balata, gutta-percha, guayule, chicle and similar natural gums:	Free	Free
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip:		
		– Styrene-butadiene rubber (SBR); carboxylated styrene- butadiene rubber (XSBR):		
4002.11.00	kg	– – Latex	Free	Free
4002.19.00	kg	– – Other:	Free	Free
4002.20.00	kg	– Butadiene rubber (BR):	Free	Free
		– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene- isoprene rubber (CIIR or BIIR):		
4002.31.00	kg	– – Isobutene-isoprene (butyl) rubber (IIR):	Free	Free
4002.39.00	kg	– – Other	Free	Free
4002.11.00	kg	– – Latex	Free	Free
4002.19.00	kg	– – Other:	Free	Free
4002.20.00	kg	– Butadiene rubber (BR):	Free	Free
		– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene- isoprene rubber (CIIR or BIIR):		
4002.31.00	kg	– – Isobutene-isoprene (butyl) rubber (IIR):	Free	Free
4002.39.00	kg	– – Other	Free	Free
4002.41.00	kg	– – Latex	Free	Free
4002.49.00	kg	– – Other:	Free	Free
		– Acrylonitrile-butadiene rubber (NBR):		
4002.51.00	kg	– – Latex	Free	Free
4002.59.00	kg	– – Other:	Free	Free
4002.60.00	kg	– Isoprene rubber (IR):	Free	Free
4002.70.00	kg	– Ethylene-propylene-non-conjugated diene rubber (EPDM):	Free	Free
4002.80.00	kg	– Mixtures of any product of heading 40.01 with any product of this heading:	Free	Free
		– Other:		
4002.91.00	kg	– – Latex	Free	Free
4002.99.00	kg	– – Other:	Free	Free
40.03		Reclaimed rubber in primary forms or in plates, sheets or strip	Free	Free
40.04		Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Free	Free
4004.00.00	kg			
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:		
4005.10.00	kg	– Compounded with carbon black or silica:	Free	Free
4005.20.00	. .	– Solutions; dispersions other than those of subheading 4005.10	Free	Free
		– Other		
4005.91.00	kg	– – Plates, sheets and strip	Free	Free
4005.99.00	kg	– – Other:	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber:		
4006.10.00	kg	– “Camel-back” strips for retreading rubber tyres:	Free	Free
4006.90.00	kg	– Other:	Free	Free
40.07		Vulcanised rubber thread and cord		
4007.00.00	..		Free	Free
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:		
		– Of cellular rubber:		
4008.11.00	..	– – Plates, sheets and strip:	Free	Free
4008.19.00	..	– – Other	Free	Free
		– Of non-cellular rubber:		
4008.21		– – Plates, sheets and strip:		
4008.21.10	..	. . . Flooring materials in the piece and tiles, mats and other articles	Free	Free
4008.21.20	..	. . . Rubber sheets other than expanded foam falling under 4008.11.10 used as material for footwear soling	Free	Free
4008.21.30	..	. . . Material for use as offset printing machine blankets	Free	Free
4008.21.90	..	. . . Other	Free	Free
4008.29.00	..	– – Other	Free	Free
40.09		Tubes, pipes and hoses, of vulcanised rubber other than Tubes, pipes and hoses, of vulcanised rubber other than joints, elbows, flanges):		
		– Not reinforced or otherwise combined with other materials:		
4009.11		– – Without fittings		
4009.11.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.11.90	m	. . . Other	Free	Free
4009.12		– – With fittings:		
4009.12.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.12.90	m	. . . Other	Free	Free
		– Reinforced or otherwise combined only with metal:		
4009.21	m	– – Without fittings		
4009.21.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.21.90	m	. . . Other	Free	Free
4009.22		– – With fittings:		
4009.22.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.22.90	m	. . . Other	Free	Free
		– Reinforced or otherwise combined only with textile materials:		
4009.31		– – Without fittings		
4009.31.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.31.90	m	. . . Other	Free	Free
4009.32		– – With fittings:		
4009.32.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.32.90	m	. . . Other	Free	Free
		– Reinforced or otherwise combined with other materials:		
4009.41		– – Without fittings		
4009.41.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.41.90	m	. . . Other	Free	Free
4009.42		– – With fittings:		
4009.42.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.42.90	m	. . . Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
40.10		Conveyor or transmission belts or belting, of vulcanised rubber:		
		– Conveyor belts or belting:		
4010.11.00	kg	– – Reinforced only with metal	Free	Free
4010.12.00	kg	– – Reinforced only with textile materials	Free	Free
4010.19.00	kg	– – Other	Free	Free
		– Transmission belts or belting:		
4010.31.00	..	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	Free
4010.32.00	..	– – Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	Free
4010.33.00	..	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	Free
4010.34.00	..	– – Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	Free
4010.35.00	kg	– – Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	Free	Free
4010.36.00	kg	– – Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	Free	Free
4010.39.00	kg	– – Other:	Free	Free
40.11		New pneumatic tyres, of rubber:		
4011.10.00	kg	– Of a kind used on motor cars (including station wagons and racing cars):	Free	Free
4011.20.00	kg	– Of a kind used on buses or lorries:	Free	Free
4011.30.00	No	– Of a kind used on aircraft	Free	Free
4011.40.00	No	– Of a kind used on motorcycles	Free	Free
4011.50.00	No	– Of a kind used on bicycles	Free	Free
4011.70.00	No	– Of a kind used on agricultural or forestry vehicles and machines	Free	Free
4011.80.00	No	– Of a kind used on construction, mining or industrial handling vehicles and machines	Free	Free
4011.90.00	No	– Other	Free	Free
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
		– Retreaded tyres:		
4012.11.00	No	– – Of a kind used on motor cars (including station wagons and racing cars):	Free	Free
4012.12.00	No	– – Of a kind used on buses or lorries	Free	Free
4012.13.00	No	– – Of a kind used on aircraft	Free	Free
4012.19.00	No	– – Other:	Free	Free
4012.20.00	No	– Used pneumatic tyres:	Free	Free
4012.90.00	No	– Other	Free	Free
40.13		Inner tubes, of rubber:		
4013.10.00	No	– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	Free	Free
4013.20.00	No	– Of a kind used on bicycles	Free	Free
4013.90.00	No	– Other	Free	Free
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:		
4014.10.00	Hd	– Sheath contraceptives	Free	Free
4014.90		– Other:		
4014.90.10	No	. . . Hot-water bottles	Free	Free
4014.90.20	No	. . . Teats	Free	Free
4014.90.90	No	. . . Other	Free	Free
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber		
		– Gloves, mittens and mitts:		
4015.11.00	pr	– – Surgical	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
--------	----------------	-------------------	---------------	-------------------

Articles of apparel and clothing accessories, etc.-continued

– Gloves, mittens and mitts, etc.-continued

4015.19 – – Other:

4015.19.10	pr	. . . Diving mittens and mitts	Free	Free
------------	----	--------------------------------	------	------

4015.19.90	pr	. . . Other	Free	Free
------------	----	-------------	------	------

4015.90 – Other

4015.90.10	No	. . . Diving dress, wetsuits, and similar garments	Free	Free
------------	----	--	------	------

4015.90.90	No	. . . Other:	Free	Free
------------	----	--------------	------	------

40.16 Other articles of vulcanised rubber other than hard rubber:

4016.10.00	..	– Of cellular rubber:	Free	Free
------------	----	-----------------------	------	------

– Other:

4016.91.00	..	– – Floor coverings and mats:	Free	Free
------------	----	-------------------------------	------	------

4016.92.00 Erasers	Free	Free
------------	----	---------------	------	------

4016.93.00	..	– – Gaskets, washers and other seals	Free	Free
------------	----	--------------------------------------	------	------

4016.94.00	..	– – Boat or dock fenders, whether or not inflatable	Free	Free
------------	----	---	------	------

4016.95.00	..	– – Other inflatable articles	Free	Free
------------	----	-------------------------------	------	------

4016.99.00	..	– – Other:	Free	Free
------------	----	------------	------	------

40.17

4017.00 **Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:**

4017.00.10 Hard rubber (for example, ebonite) in all forms, including waste and scrap	Free	Free
------------	----	--	------	------

4017.00.90 Other articles of hard rubber	Free	Free
------------	----	-------------------------------------	------	------

* * *