

## 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 (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 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 subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
      - (3) Chemically modified polymers are to be classified in the subheading named “Other”, provided that the chemically modified polymers are not more specifically covered by another subheading.
      - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
    - (b) Where there is no subheading named “Other” in the same series :
      - (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
      - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.
  - 2.- For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.
-

Heading	H.S. Code	I.- PRIMARY FORMS
<b>39.01</b>		<b>Polymers of ethylene, in primary forms.</b>
	3901.10	- Polyethylene having a specific gravity of less than 0.94
	3901.20	- Polyethylene having a specific gravity of 0.94 or more
	3901.30	- Ethylene-vinyl acetate copolymers
	3901.40	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94
	3901.90	- Other
<b>39.02</b>		<b>Polymers of propylene or of other olefins, in primary forms.</b>
	3902.10	- Polypropylene
	3902.20	- Polyisobutylene
	3902.30	- Propylene copolymers
	3902.90	- Other
<b>39.03</b>		<b>Polymers of styrene, in primary forms.</b>
		- Polystyrene :
	3903.11	-- Expansible
	3903.19	-- Other
	3903.20	- Styrene-acrylonitrile (SAN) copolymers
	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers
	3903.90	- Other
<b>39.04</b>		<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>
	3904.10	- Poly(vinyl chloride), not mixed with any other substances
		- Other poly(vinyl chloride) :
	3904.21	-- Non-plasticised
	3904.22	-- Plasticised
	3904.30	- Vinyl chloride-vinyl acetate copolymers
	3904.40	- Other vinyl chloride copolymers
	3904.50	- Vinylidene chloride polymers
		- Fluoro-polymers :
	3904.61	-- Polytetrafluoroethylene
	3904.69	-- Other
	3904.90	- Other

Heading	H.S. Code	
<b>39.05</b>		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>
		- Poly(vinyl acetate) :
	3905.12	-- In aqueous dispersion
	3905.19	-- Other
		- Vinyl acetate copolymers :
	3905.21	-- In aqueous dispersion
	3905.29	-- Other
	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups
		- Other :
	3905.91	-- Copolymers
	3905.99	-- Other
<b>39.06</b>		<b>Acrylic polymers in primary forms.</b>
	3906.10	- Poly(methyl methacrylate)
	3906.90	- Other
<b>39.07</b>		<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>
	3907.10	- Polyacetals
	3907.20	- Other polyethers
	3907.30	- Epoxide resins
	3907.40	- Polycarbonates
	3907.50	- Alkyd resins
		- Poly(ethylene terephthalate) :
	3907.61	-- Having a viscosity number of 78 ml/g or higher
	3907.69	-- Other
	3907.70	- Poly(lactic acid)
		- Other polyesters :
	3907.91	-- Unsaturated
	3907.99	-- Other
<b>39.08</b>		<b>Polyamides in primary forms.</b>
	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12
	3908.90	- Other

Heading	H.S. Code	
<b>39.09</b>		<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>
	3909.10	- Urea resins; thiourea resins
	3909.20	- Melamine resins
		- Other amino-resins :
	3909.31	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)
	3909.39	-- Other
	3909.40	- Phenolic resins
	3909.50	- Polyurethanes
<b>39.10</b>	3910.00	<b>Silicones in primary forms.</b>
<b>39.11</b>		<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>
	3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes
	3911.90	- Other
<b>39.12</b>		<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>
		- Cellulose acetates :
	3912.11	-- Non-plasticised
	3912.12	-- Plasticised
	3912.20	- Cellulose nitrates (including collodions)
		- Cellulose ethers :
	3912.31	-- Carboxymethylcellulose and its salts
	3912.39	-- Other
	3912.90	- Other
<b>39.13</b>		<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</b>
	3913.10	- Alginic acid, its salts and esters
	3913.90	- Other
<b>39.14</b>	3914.00	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>

Heading	H.S. Code	
		<b>II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>
<b>39.15</b>		<b>Waste, parings and scrap, of plastics.</b>
	3915.10	- Of polymers of ethylene
	3915.20	- Of polymers of styrene
	3915.30	- Of polymers of vinyl chloride
	3915.90	- Of other plastics
<b>39.16</b>		<b>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.</b>
	3916.10	- Of polymers of ethylene
	3916.20	- Of polymers of vinyl chloride
	3916.90	- Of other plastics
<b>39.17</b>		<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials
		- Tubes, pipes and hoses, rigid :
	3917.21	-- Of polymers of ethylene
	3917.22	-- Of polymers of propylene
	3917.23	-- Of polymers of vinyl chloride
	3917.29	-- Of other plastics
		- Other tubes, pipes and hoses :
	3917.31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa
	3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings
	3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings
	3917.39	-- Other
	3917.40	- Fittings
<b>39.18</b>		<b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of files; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b>
	3918.10	- Of polymers of vinyl chloride
	3918.90	- Of other plastics

Heading	H.S. Code	
<b>39.19</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
	3919.90	- Other
<b>39.20</b>		<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>
	3920.10	- Of polymers of ethylene
	3920.20	- Of polymers of propylene
	3920.30	- Of polymers of styrene
		- Of polymers of vinyl chloride :
	3920.43	-- Containing by weight not less than 6 % of plasticisers
	3920.49	-- Other
		- Of acrylic polymers :
	3920.51	-- Of poly(methyl methacrylate)
	3920.59	-- Other
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyester :
	3920.61	-- Of polycarbonates
	3920.62	-- Of poly(ethylene terephthalate)
	3920.63	-- Of unsaturated polyesters
	3920.69	-- Of other polyesters
		- Of cellulose or its chemical derivatives :
	3920.71	-- Of regenerated cellulose
	3920.73	-- Of cellulose acetate
	3920.79	-- Of other cellulose derivatives
		- Of other plastics :
	3920.91	-- Of poly(vinyl butyral)
	3920.92	-- Of polyamides
	3920.93	-- Of amino-resins
	3920.94	-- Of phenolic resins
	3920.99	-- Of other plastics
<b>39.21</b>		<b>Other plates, sheets, film, foil and strip, of plastics.</b>
		- Cellular :
	3921.11	-- Of polymers of styrene
	3921.12	-- Of polymers of vinyl chloride
	3921.13	-- Of polyurethanes
	3921.14	-- Of regenerated cellulose
	3921.19	-- Of other plastics
	3921.90	- Other

Heading	H.S. Code	
<b>39.22</b>		<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>
	3922.10	- Baths, shower-baths, sinks and wash-basins
	3922.20	- Lavatory seats and covers
	3922.90	- Other
<b>39.23</b>		<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>
	3923.10	- Boxes, cases, crates and similar articles
		- Sacks and bags (including cones) :
	3923.21	-- Of polymers of ethylene
	3923.29	-- Of other plastics
	3923.30	- Carboys, bottles, flasks and similar articles
	3923.40	- Spools, cops, bobbins and similar supports
	3923.50	- Stoppers, lids, caps and other closures
	3923.90	- Other
<b>39.24</b>		<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>
	3924.10	- Tableware and kitchenware
	3924.90	- Other
<b>39.25</b>		<b>Builders' ware of plastics, not elsewhere specified or included.</b>
	3925.10	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l
	3925.20	- Doors, windows and their frames and thresholds for doors
	3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof
	3925.90	- Other
<b>39.26</b>		<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>
	3926.10	- Office or school supplies
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)
	3926.30	- Fittings for furniture, coachwork or the like
	3926.40	- Statuettes and other ornamental articles
	3926.90	- Other