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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 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” are includes vulcanized 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);

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- (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 heading 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 a (heading 3811);
 - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819).
 - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 3822);
 - (l) Synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
 - (m) Saddlery or harness (heading 4201) or trunks, suitcases, handbags or other containers of heading 4202;
 - (n) Plaits, wickerwork or other articles of Chapter 46;
 - (o) Wall coverings of heading 4814;
 - (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 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);
 - (w) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (x) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (y) 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 and monopods, bipods, tripods and similar articles).
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);

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- (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), 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-manufacturers 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.

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9. For the purpose of heading 3918, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45cm, 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 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 heading of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings thereof;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

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 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;

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- (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 polymer are to be classified in the subheading named “Other”, provided that the chemically modified polymers are not mere 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 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 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.

Exim Code	Item Description	Policy	Policy Conditions
	I. PRIMARY FORMS		
3901	POLYMERS OF ETHYLENE, IN PRIMARY FORMS		
3901 10	<i>Polyethylene having a specific gravity of less</i>		

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	than 0.94:		
3901 10 10	Linear low density polyethylene (LLDPE)	Free	
3901 10 90	Other	Free	
3901 20 00	Polyethylene having a specific gravity of 0.94 or more	Free	
3901 30 00	Ethylene-vinyl acetate copolymers	Free	
3901 40			
3901 40 00	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	Free	
3901 90	Other:		
3901 90 10	Linear medium density polyethylene (LMDPE)	Free	
3901 90 90	Other	Free	
3902	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS		
3902 10 00	Polypropylene	Free	
3902 20 00	Poly iso butylenes	Free	
3902 30 00	Propylene copolymers	Free	
3902 90 00	Other	Free	
3903	POLYMERS OF STYRENE, IN PRIMARY FORMS		
	Polystyrene:		
3903 11 00	Expansible	Free	
3903 19	Other:		
3903 19 10	Moulding Powder	Free	
3903 19 90	Other	Free	
3903 20 00	Styrene-acrylonitrile (SAN) copolymers	Free	
3903 30 00	Acrylonitrile-butadine-styrene (ABS) copolymers	Free	
	Other:		
3903 90 10	Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	Free	
3903 90 20	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	Free	

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3903 90 90	Other	Free	
3904	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS		
	<i>Poly (vinyl chloride), not mixed with any other substances:</i>		
3904 10 10	Binders for pigments	Free	
3904 10 90	Other	Free	
	<i>Other poly (vinyl chloride):</i>		
3904 21	<i>Non-plasticised:</i>		
3904 21 10	Poly (vinyl chloride) resins	Free	
3904 21 90	Other	Free	
3904 22	<i>Plasticised:</i>		
3904 22 10	Poly (vinyl chloride) (PVC) Resins (emulsion grade)	Free	
3904 22 90	Other	Free	
3904 30	<i>Vinyl chloride-vinyl acetate copolymers:</i>		
3904 30 10	Poly (vinyl derivatives)	Free	
3904 30 90	Other	Free	
3904 40 00	Other Vinyl chloride copolymers	Free	
	<i>Vinylidene chloride polymers:</i>		
3904 50 10	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	Free	
3904 50 90	Other	Free	
	<i>Fluro-polymers:</i>		
3904 61 00	Polytetrafluroethylene	Free	
	<i>Other:</i>		
3904 69 10	Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	Free	
3904 69 90	Other	Free	
3904 90 00	Other	Free	
3905	POLYMERS OF VINYL ACETATE OR OF		

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	OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS		
	<i>Poly (vinyl acetate) :</i>		
3905 12	<i>In aqueous dispersion:</i>		
3905 12 10	Poly(vinyl acetate) (PVA), moulding material	Free	
3905 12 20	Poly(vinyl acetate) resins	Free	
3905 12 90	Other	Free	
3905 19	<i>Other:</i>		
3905 19 10	Poly(vinyl acetate) (PVA) moulding material	Free	
3905 19 20	Poly(vinyl acetate) and resins	Free	
3905 19 90	Other	Free	
	<i>Vinyl acetate copolymers:</i>		
3905 21 00	In aqueous dispersion	Free	
3905 29 00	Other	Free	
3905 30 00	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	Free	
	<i>Other:</i>		
3905 91 00	Copolymers	Free	
3905 99	<i>Other:</i>		
3905 99 10	Poly(vinyl pirolidone) (p alcohol)	Free	
3905 99 90	Other	Free	
3906	ACRYLIC POLYMERS IN PRIMARY FORMS		
	<i>Polymethyl methacrylate:</i>		
3906 10 10	Binders for pigments or inks	Free	
3906 10 90	Other	Free	
3906 90	<i>Other:</i>		
3906 90 10	Acrylic resins	Free	
3906 90 20	Polyacrylate moulding powder	Free	
3906 90 30	Copolymers of acrylonitrile	Free	
3906 90 90	Other	Free	
3907	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY		

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	FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYLESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS		
3907 10 00	Polyacetals	Free	
3907 20	<i>Other polyethers:</i>		
3907 20 10	Poly (ether alcohols)	Free	
3907 20 90	Other	Free	
3907 30	<i>Epoxide resins:</i>		
3907 30 10	Epoxy resins	Free	
3907 30 90	Other	Free	
3907 40 00	Polycarbonates	Free	
3907 50 00	Alkyd resins	Free	
3907 60	<i>Poly (ethylene terephthalate):</i>		
3907 61			
3907 61 00	Having a viscosity number of 78 ml/g or higher	Free	
3907 69	Other:		
3907 69 10	Having a viscosity number less than 78 ml/g but not less than 72 ml/g	Free	
3907 69 20	Having a viscosity number less than 72 ml/g but not less than 64 ml/g	Free	
3907 69 90	Other	Free	
	<i>Other polyesters:</i>		
3907 70 00	Poly (Lactic Acid)	Free	
3907 91	<i>Unsaturated:</i>		
3907 91 10	Maleic resins	Free	
3907 91 20	Polyester or contract resins	Free	
3907 91 30	Fumeric resins	Free	
3907 91 40	Diallyl phthalate resins	Free	
3907 91 50	Poly (butylene terephthalate)	Free	
3907 91 90	Other	Free	
3907 99	<i>Other:</i>		
3907 99 10	Diallyl phthalate resins	Free	
3907 99 20	Poly (butylene terephthalate)	Free	

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3907 99 90	Other	Free	
3908	POLYAMIDES IN PRIMARY FORMS		
3908 10	<i>Polyamide –6,-11,- 12, -6, 6, 6.9, -6, 10 or 6,-12:</i>		
3908 10 10	Nylon moulding powder	Free	
3908 10 90	Other	Free	
3908 90	<i>Other:</i>		
3908 90 10	Nylon moulding powder	Free	
3908 90 20	Nylon in other primary forms	Free	
3908 90 90	Other	Free	
3909	AMINO-RESINS,PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS		
3909 10	<i>Urea resins; thiourea resins:</i>		
3909 10 10	Urea formaldehyde resins	Free	
3909 10 90	Other	Free	
3909 20	<i>Melamine resins:</i>		
3909 20 10	Melamine formaldehyde resins	Free	
3909 20 90	Other	Free	
3909 30	<i>Other amino-resins:</i>		
3909 31			
3909 31 00	Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	Free	
3909 39	Other		
3909 39 10	Poly(phenylene oxide)	Free	
3909 39 90	Other	Free	
3909 40	<i>Phenolic resins:</i>		
3909 40 10	Cresol formaldehyde oxide	Free	
3909 40 20	Phenol formaldehyde resins	Free	
3909 40 30	Alkyl Phenol formaldehyde resins	Free	
3909 40 40	Ketonic resins	Free	
3909 40 50	Phenoxi resins	Free	
3909 40 60	Terpene phenolic resins	Free	
3909 40 90	Other	Free	

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3909 50 00	Polyurethanes	Free	
3910	SILICONES IN PRIMARY FORMS		
3910 00	<i>Silicones in primary forms:</i>		
3910 00 10	Silicone resins	Free	
3910 00 20	Silicone oil	Free	
3910 00 90	Other	Free	
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		
3911 10	<i>Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:</i>		
3911 10 10	Coumarone-indene resins	Free	
3911 10 90	Other	Free	
3911 90	<i>Other:</i>		
3911 90 10	Polysulphones	Free	
3911 90 90	Other	Free	
3912	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS		
	<i>Cellulose acetates:</i>		
3912 11	<i>Non-plasticised:</i>		
3912 11 10	Cellulose acetate flakes	Free	
3912 11 20	Cellulose acetate moulding powder	Free	
3912 11 30	Cellulose acetobutyrate moulding powder	Free	
3912 11 40	Cellulose nitrate, dynamic grade	Free	
3912 11 90	Other	Free	
3912 12	<i>Plasticised:</i>		
3912 12 10	Cellulose acetate flakes	Free	
3912 12 20	Cellulose acetate moulding powder	Free	
3912 12 30	Cellulose acetobutyrate moulding powder	Free	
3912 12 90	Other	Free	
3912 20	<i>Cellulose nitrates (including collodions):</i>		

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	<i>Non-plasticised:</i>		
3912 20 11	Moulding powders	Free	
3912 20 19	Other	Free	
	<i>Plasticised:</i>		
3912 20 21	Moulding powders	Free	
3912 20 29	Other	Free	
	<i>Cellulose ethers:</i>		
3912 31 00	Carboxymethyl cellulose and its salts	Free	
3912 39	<i>Other:</i>		
	<i>Non-plasticised:</i>		
3912 39 11	Ethylcellulose	Free	
3912 39 12	Methylcellulose	Free	
3912 39 19	Other cellulose ethers	Free	
	<i>Plasticised:</i>		
3912 39 21	Ethyl cellulose	Free	
3912 39 22	Methyl cellulose	Free	
3912 39 29	Other cellulose ether	Free	
3912 90	<i>Other:</i>		
3912 90 10	Cellulose Propionate and aceto propionate non plasticized	Free	
3912 90 20	Viscose sponge	Free	
3912 90 90	Other	Free	
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		
3913 10	<i>Alginic acid, its salts and esters:</i>		
3913 10 10	Sodium Alginate	Free	
3913 10 90	Other	Free	
3913 90	<i>Other:</i>		
	<i>Chemical derivatives of natural rubber:</i>		
3913 90 11	Chlorinated Rubber	Free	

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3913 90 19	Other	Free	
3913 90 20	Hardened proteins (such as hardened casein, gelatin)	Free	
3913 90 30	Dextran	Free	
3913 90 90	Other	Free	
3914	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 3901 TO 3913, IN PRIMARY FORMS		
3914 00	<i>Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms:</i>		
3914 00 10	Ion-exchangers of the condensation, polycondensation or polyaddition type	Free	
3914 00 20	Ion-exchangers of polymerisation or co-polymerisation type	Free	
3914 00 90	Other	Free	
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
3915	WASTE, PARINGS AND SCRAP, OF PLASTICS		
3915 10 00	Of polymers of ethylene	Restricted	
3915 20 00	Of polymers of styrene	Restricted	
3915 30	<i>Of polymers of vinyl chloride:</i>		
3915 30 10	Of copolymers of vinyl chloride	Restricted	
3915 30 90	Other	Restricted	
3915 90	<i>Of other plastics:</i>		
3915 90 10	Of polypropylene	Restricted	
	<i>Of polymers of vinyl acetate:</i>		
3915 90 21	Of copolymers of vinyl acetate	Restricted	
3915 90 29	Other	Restricted	
3915 90 30	Of acrylic polymers and methlyacrylic copolymers	Restricted	
	<i>Of alkyds, polyesters and epoxide resins:</i>		

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3915 90 41	Of alkyds and polyesters	Restricted	
3915 90 42	Of PET Bottles	Prohibited	
3915 90 49	Of epoxide resins	Restricted	
3915 90 50	Of polyamides	Restricted	
	<i>Of Amino resins and phenolic resins and polyurethanes:</i>		
3915 90 61	Of phenoplast	Restricted	
3915 90 62	Of aminoplast	Restricted	
3915 90 63	Of polyurethanes	Restricted	
	<i>Of cellulose and its chemical derivatives:</i>		
3915 90 71	Of regenerated cellulose	Restricted	
3915 90 72	Cellulose plastic waste such as cellulose nitrates film scrap non-plasticised	Restricted	
3915 90 73	Cellulose plastic waste such as cellulose nitrates plasticized	Restricted	
3915 90 74	Cellulose plastic waste such as cellulose acetate film scrap non-plasticised	Restricted	
3915 90 75	Cellulose plastic waste such as cellulose acetate film scrap plasticized	Restricted	
3915 90 90	Other	Restricted	
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		
3916 10	<i>Of polymers of ethylene:</i>		
3916 10 10	Rods of polyethylene	Free	
3916 10 20	Canes	Free	
3916 10 90	Other	Free	
3916 20	<i>Of polymers of vinyl chloride:</i>		
	<i>Of poly (vinyl chloride) copolymers:</i>		
3916 20 11	Canes	Free	
3916 20 19	Other	Free	
	<i>Other:</i>		
3916 20 91	Canes	Free	
3916 20 99	Other	Free	
3916 90	<i>Of other plastics:</i>		

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3916 90 10	Canes	Free	
	<i>Of phenoplast, Aminoplast, Alkyds & Polyesters, Polyamides, Polyurethanes, Epoxide-resins (including waste & scrap), Polypropylene and Acrylic, methacrylic and acrylomethacrylic polymers:</i>		
3916 90 21	Of phenoplast	Free	
3916 90 22	Of aminoplast	Free	
3916 90 23	Of alkyds and polyesters	Free	
3916 90 24	Of polyamides	Free	
3916 90 25	Of polyurethanes	Free	
3916 90 26	Of epoxide-resins (including waste and scrap)	Free	
3916 90 27	Of Polypropylene	Free	
3916 90 28	Of acrylicmethacrylic and acrylomethacrylic polymers	Free	
	<i>Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate:</i>		
3916 90 31	Of polymerisation and copolymerisation products of polystyrene	Free	
3916 90 32	Of polymethyl methacrylate	Free	
3916 90 40	Of regenerated cellulose	Free	
3916 90 50	Of cellulose nitrate and celluloid, whether or not plasticized	Free	
3916 90 60	Of vulcanized fibre	Free	
3916 90 70	Of cellulose acetate and acetate butyrate, whether or not plasticized	Free	
3916 90 80	Of vinyl plastic	Free	
3916 90 90	Of other polymerisation and copolymerisation products	Free	
3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS		
	<i>Artificial guts (sausage casings) of hardened protein or of cellulosic materials:</i>		
3917 10 10	Of hardened protein	Free	
3917 10 20	Of cellulosic materials	Free	
	<i>Tubes, pipes and hoses, rigid:</i>		

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3917 21	<i>Of polymers of ethylene:</i>		
3917 21 10	Tubes of polyethylene	Free	
3917 21 90	Other	Free	
3917 22 00	Of polymers of propylene	Free	
3917 23	<i>Of polymers of vinyl chloride:</i>		
3917 23 10	Seamless tubes	Free	
3917 23 90	Other	Free	
3917 29	<i>Of other plastics:</i>		
3917 29 10	Seamless tubes of copolymers of vinyl acetate and vinyl chloride	Free	
3917 29 20	Seamless tubes of polymers and copolymers of polystyrene	Free	
3917 29 30	Tubes of cellulose nitrate and celluloid, whether or not plasticized	Free	
3917 29 40	Tubes of cellulose acetate or acetate butyrate	Free	
3917 29 50	Tubes of vinyl plastics	Free	
3917 29 90	Other	Free	
	<i>Other tubes, pipes and hoses:</i>		
3917 31 00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	Free	
	<i>Other, not reinforced or otherwise combined with other materials, without fittings:</i>		
3917 32 10	Of condensation or rearrangement polymerisation products, whether or not chemically modified	Free	
3917 32 20	Of addition polymerisation products	Free	
3917 32 90	Other	Free	
3917 33 00	Other, not reinforced or otherwise combined with other materials, with fittings	Free	
3917 39	<i>Other:</i>		
3917 39 10	Of condensation or rearrangement polymerisation products, whether or not chemically modified	Free	
3917 39 20	Of addition polymerisation products	Free	
3917 39 90	Other	Free	
3917 40 00	Fittings	Free	

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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		
3918 10	<i>Of polymers of vinyl chloride:</i>		
3918 10 10	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	Free	
3918 10 90	Other	Free	
3918 90	<i>Of other plastics:</i>		
3918 90 10	Floor coverings of linotype	Free	
3918 90 20	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	Free	
3918 90 90	Other	Free	
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS		
3919 10 00	In rolls of width not exceeding 20 cm	Free	
3919 90	<i>Other:</i>		
3919 90 10	Plastic stickers, whether or not printed, embossed, and or impregnated.	Free	
3919 90 20	Cellulose adhesive tape	Free	
3919 90 90	Other	Free	
3920	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS		
3920 10	<i>Of polymers of ethylene:</i>		
	<i>Sheets of polyethylene:</i>		
3920 10 11	Rigid, plain	Free	
3920 10 12	Flexible, plain	Free	
3920 10 19	Other	Free	
	<i>Other:</i>		
3920 10 91	Rigid, plain	Free	

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3920 10 92	Flexible, plain	Free	
3920 10 99	Other	Free	
3920 20	<i>Of polymers of propylene:</i>		
3920 20 10	Rigid, plain	Free	
3920 20 20	Flexible, plain	Free	
3920 20 90	Other	Free	
3920 30	<i>Of polymers of styrene:</i>		
3920 30 10	Rigid, plain	Free	
3920 30 20	Flexible, plain	Free	
3920 30 90	Other	Free	
	<i>Of polymers of vinyl chloride:</i>		
3920 43 00	Containing by weight not less than 6% of plasticizers	Free	
3920 49 00	Other	Free	
	<i>Of acrylic polymers</i>		
3920 51	<i>Of poly (methyl methacrylate):</i>		
	<i>Sheets :</i>		
3920 51 11	Rigid, plain	Free	
3920 51 12	Flexible, plain	Free	
3920 51 19	Other	Free	
	<i>Other:</i>		
3920 51 91	Rigid, plain	Free	
3920 51 92	Flexible, plain	Free	
3920 51 99	Other	Free	
3920 59	<i>Other:</i>		
	<i>Polyacrylate Sheets:</i>		
3920 59 11	Rigid, plain	Free	
3920 59 12	Flexible, plain	Free	
3920 59 19	Other	Free	
	<i>Other:</i>		
3920 59 91	Rigid, plain	Free	
3920 59 92	Flexible, plain	Free	
3920 59 99	Other	Free	
	<i>Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:</i>		
3920 61	<i>Of polycarbonates:</i>		

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3920 61 10	Rigid, plain	Free	
3920 61 20	Flexible, plain	Free	
3920 61 90	Other	Free	
3920 62	<i>Of poly(ethylene terephthalate):</i>		
3920 62 10	Rigid, plain	Free	
3920 62 20	Flexible, plain	Free	
3920 62 90	Other	Free	
3920 63	<i>Of Unsaturated polyesters:</i>		
3920 63 10	Rigid, plain	Free	
3920 63 20	Flexible, plain	Free	
3920 63 90	Other	Free	
3920 69	<i>Of other polyesters:</i>		
	<i>Packaging film:</i>		
3920 69 11	Rigid, plain	Free	
3920 69 12	Flexible, plain	Free	
3920 69 19	Other	Free	
	<i>Sun and/or dust control film:</i>		
3920 69 21	Rigid, plain	Free	
3920 69 22	Flexible, plain	Free	
3920 69 29	Other	Free	
	<i>Other film:</i>		
3920 69 31	Rigid, plain	Free	
3920 69 32	Flexible, plain	Free	
3920 69 39	Other	Free	
	<i>Other:</i>		
3920 69 91	Rigid, plain	Free	
3920 69 92	Flexible, plain	Free	
3920 69 99	Other	Free	
	<i>Of cellulose or its chemical derivatives:</i>		
3920 71	<i>Of regenerated cellulose:</i>		
	<i>Cello phane transparent:</i>		
3920 71 11	Film	Free	
3920 71 19	Other	Free	
	<i>Sheets of cellulose nitrate and celluloid,</i>		

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	<i>whether or not plasticized</i>		
3920 71 21	Plain	Free	
3920 71 29	Other	Free	
	<i>Other:</i>		
3920 71 91	Rigid, plain	Free	
3920 71 92	Flexible, Plain	Free	
3920 71 99	Other	Free	
3920 73	<i>Of cellulose acetate:</i>		
	<i>Sheet of cellulose acetate, non-plasticized:</i>		
3920 73 11	Rigid, plain	Free	
3920 73 12	Flexible, plain	Free	
3920 73 19	Other	Free	
	<i>Sheets of cellulose acetate (plasticized) :</i>		
3920 73 21	Rigid, plain	Free	
3920 73 22	Flexible, plain	Free	
3920 73 29	Other	Free	
	<i>Other:</i>		
3920 73 91	Rigid, plain	Free	
3920 73 92	Flexible, plain	Free	
3920 73 99	Other	Free	
3920 79	<i>Of other cellulose derivatives:</i>		
	<i>Sheets of cellulose nitrate and celluloid, whether or not plasticized:</i>		
3920 79 11	Rigid, plain	Free	
3920 79 12	Flexible, plain	Free	
3920 79 19	Other	Free	
	<i>Other:</i>		
3920 79 91	Rigid , plain	Free	
3920 79 92	Flexible, plain	Free	
3920 79 99	Other	Free	
3920 91	<i>Of other plastics:</i>		
	<i>Of poly (vinyl butyral):</i>		
3920 91 11	Rigid, plain	Free	

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3920 91 12	Flexible, plain	Free	
3920 91 19	Other	Free	
3920 92	<i>Of polyamides:</i>		
	<i>Poly (amide fluoride) film:</i>		
3920 92 11	Rigid, plain	Free	
3920 92 12	Flexible, plain	Free	
3920 92 19	Other	Free	
	<i>Other:</i>		
3920 92 91	Rigid, plain	Free	
3920 92 92	Flexible, plain	Free	
3920 92 99	Other	Free	
3920 93	<i>Of amino-resins:</i>		
3920 93 10	Rigid, plain	Free	
3920 93 20	Flexible, plain	Free	
3920 93 90	Other	Free	
3920 94	<i>Of phenolic resins:</i>		
3920 94 10	Rigid, plain	Free	
3920 94 20	Flexible, plain	Free	
3920 94 90	Other	Free	
3920 99	<i>Of other plastics:</i>		
	<i>Plates, sheets, film, foil and strip of poly(vinyl acetate):</i>		
3920 99 11	Rigid, plain	Free	
3920 99 12	Flexible, plain	Free	
3920 99 19	Other	Free	
	<i>Film, sheets, strip of vinyl plastics:</i>		
3920 99 21	Rigid, plain	Free	
3920 99 22	Flexible, plain	Free	
3920 99 29	Other	Free	
	<i>Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate:</i>		
3920 99 31	Rigid, plain	Free	
3920 99 32	Flexible, plain	Free	

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3920 99 39	Other	Free	
	<i>Sheet of Poly (tetrafluoro-ethylene) (PTFE):</i>		
3920 99 41	Rigid, plain	Free	
3920 99 42	Flexible, plain	Free	
3920 99 49	Other	Free	
	<i>Retro reflective sheeting:</i>		
3920 99 51	Rigid, plain	Free	
3920 99 52	Flexible, plain	Free	
3920 99 59	Other	Free	
3920 99 60	Clicking boards for leather machinery	Free	
	<i>Other:</i>		
3920 99 91	Rigid, plain	Free	
3920 99 92	Flexible, plain	Free	
3920 99 99	Other	Free	
3921	OTHER PLATES, SHEETS FILM , FOIL AND STRIP, OF PLASTICS		
	<i>Cellular:</i>		
3921 11 00	Of polymers of styrene	Free	
3921 12 00	Of polymers of vinyl chloride	Free	
3921 13	<i>Of polyurethanes:</i>		
3921 13 10	Flexible	Free	
3921 13 90	Other	Free	
3921 14 00	Of regenerated cellulose	Free	
3921 19 00	Of other plastics	Free	
3921 90	<i>Other:</i>		
3921 90 10	Thermocol	Free	
	<i>Of polymers of vinyl chloride :</i>		
3921 90 21	Rigid, lacquered	Free	
3921 90 22	Flexible, lacquered	Free	
3921 90 23	Rigid, metallised	Free	
3921 90 24	Flexible, metallised	Free	
3921 90 25	Rigid, laminated	Free	
3921 90 26	Flexible, laminated	Free	

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3921 90 29	Other	Free	
	<i>Of regenerated cellulose :</i>		
3921 90 31	Rigid, lacquered	Free	
3921 90 32	Flexible, lacquered	Free	
3921 90 33	Rigid, metallised	Free	
3921 90 34	Flexible, metallised	Free	
3921 90 35	Rigid, laminated	Free	
3921 90 36	Flexible, laminated	Free	
3921 90 39	Other	Free	
	<i>Other:</i>		
3921 90 91	Rigid, lacquered	Free	
3921 90 92	Flexible, lacquered	Free	
3921 90 93	Rigid, metallised	Free	
3921 90 94	Flexible, metallised	Free	
3921 90 95	Rigid, laminated	Free	
3921 90 96	Flexible, laminated	Free	
3921 90 99	Other	Free	
3922	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS		
3922 10 00	Baths, shower-baths, sinks and wash basins	Free	
3922 20 00	Lavatory seats and covers	Free	
3922 90 00	Other	Free	
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS		
3923 10	<i>Boxes, cases, crates and similar articles :</i>		
3923 10 10	Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	Free	
3923 10 20	Watch-box, jewellery box and similar containers of plastics	Free	
3923 10 30	Insulated ware	Free	
3923 10 40	Packing for accommodating connectors	Free	
3923 10 90	Other	Free	
	<i>Sacks and bags (including cones):</i>		

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3923 21 00	Of polymers of ethylene	Free	
3923 29	<i>Of other plastics:</i>		
3923 29 10	Of poly (vinyl chloride)	Free	
3923 29 90	Other	Free	
3923 30	<i>Carboys, bottles, flasks and similar articles:</i>		Plastic feeding bottles must conform to <u>IS 14625</u>
3923 30 10	Insulated ware	Free	
3923 30 90	Other	Free	
3923 40 00	Spools, cops, bobbins and similar supports	Free	
3923 50	<i>Stoppers, lids, caps and other closures:</i>		
3923 50 10	Caps and closures for bottles	Free	
3923 50 90	Other	Free	
3923 90	<i>Other:</i>		
3923 90 10	Insulated ware	Free	
3923 90 20	Aseptic bags	Free	
3923 90 90	Other	Free	
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS		
3924 10	<i>Tableware and kitchenware:</i>		
3924 10 10	Insulated ware	Free	
3924 10 90	Other	Free	
3924 90	<i>Other:</i>		
3924 90 10	Toilet articles	Free	
3924 90 20	Insulated ware	Free	
3924 90 90	Other	Free	
3925	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	
3925 20 00	Doors, windows and their frames and thresholds for doors	Free	
3925 30 00	Shutters, blinds (including venetian blinds) and	Free	

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	similar articles and parts thereof		
3925 90	<i>Other:</i>		
3925 90 10	Of polyurethane	Free	
3925 90 90	Other	Free	
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914		
3926 10	<i>Office or school supplies:</i>		
	<i>Office supplies of a kind classified as stationery other than pins, clips, and writing instruments:</i>		
3926 10 11	Of polyurethane foam	Free	
3926 10 19	Other	Free	
	<i>Other:</i>		
3926 10 91	Of polyurethane foam	Free	
3926 10 99	Other	Free	
3926 20	<i>Articles of apparel and clothing accessories (including gloves, mittens and mitts):</i>		
	<i>Gloves:</i>		
3926 20 11	Disposable	Free	
3926 20 19	Non-disposable	Free	
	<i>Aprons:</i>		
3926 20 21	Of polyurethane foam	Free	
3926 20 29	Other	Free	
	<i>Plastic stickers for garments:</i>		
3926 20 31	Of polyurethane foam	Free	
3926 20 39	Other	Free	
	<i>Collar stays, patties, butterfly, shoulder-pads and other stays:</i>		
3926 20 41	Of polyurethane foam	Free	
3926 20 49	Other	Free	
	<i>Other:</i>		
3926 20 91	Of polyurethane foam	Free	
3926 20 99	Other	Free	

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3926 30	<i>Fittings for furniture, coach work or the like:</i>		
3926 30 10	Of polyurethane foam	Free	
3926 30 90	Other	Free	
3926 40	<i>Statuettes and other ornamental articles:</i>		
	<i>Bangles:</i>		
3926 40 11	Of polyurethane foam	Free	
3926 40 19	Other	Free	
	<i>Beads:</i>		
3926 40 21	Of polyurethane foam	Free	
3926 40 29	Other	Free	
	<i>Statuettes:</i>		
3926 40 31	Of polyurethane foam	Free	
3926 40 39	Other	Free	
	<i>Table and other household articles (including hotel and restaurant) for decoration:</i>		
3926 40 41	Of polyurethane foam	Free	
3926 40 49	Other	Free	
	<i>Decorative sheets:</i>		
3926 40 51	Of polyurethane foam	Free	
3926 40 59	Other	Free	
3926 40 60	Sequine	Free	
	<i>Other:</i>		
3926 40 91	Of polyurethane foam	Free	
3926 40 99	Other	Free	
3926 90	<i>Other:</i>		
3926 90 10	PVC belt conveyer	Free	
	<i>Couplers, packing rings, O rings and the like:</i>		
3926 90 21	Of polyurethane foam	Free	
3926 90 29	Other	Free	
	<i>Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts:</i>		
3926 90 31	Of polyurethane foam	Free	
3926 90 39	Other	Free	

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	<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>		
3926 90 41	Of polyurethane foam	Free	
3926 90 49	Other	Free	
	<i>Retroreflective sheeting of other than of heading 3920:</i>		
3926 90 51	Of polyurethane foam	Free	
3926 90 59	Other	Free	
	<i>Hangers:</i>		
3926 90 61	Of polyurethane foam	Free	
3926 90 69	Other	Free	
	<i>Plastic or nylon tipped hammers ; Insulating liner of nylon , HDPE:</i>		
3926 90 71	Of polyurethane foam	Free	
3926 90 79	Other	Free	
3926 90 80	Polypropylene articles, not elsewhere specified or included	Free	
	<i>Other:</i>		
3926 90 91	Of polyurethane foam	Free	
3926 90 99	Other	Free	

Policy Conditions of this Chapter:

1. Import of PVC Floorings Scrap (scrap denotes industrial trimmings and rejects only) shall be permitted for imports with the following specifications:
 - A. **Specifications:**
 - (i) The PVC flooring scrap shall consist of thoroughly blended composition of thermoplastic binder, fillers and pigments. The thermoplastic binder shall consist substantially of one or both of

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the following namely (a) Vinyl Chloride polymer and (b) Vinyl Chloride co-polymer.

- (ii) The density shall be ≥ 1.3 .
- (iii) Ash content shall be < 21 to 30%.
- (iv) The product manufactured from scrap shall conform to IS 14535: 1998 – Recycled plastics manufacturer of products – design, and Recycling shall be in accordance with IS 14534: 1998- Guidelines for recycling of plastic.
- (v) Final Waste PVC scrap (i.e. unconverted to floor coverings etc.) shall not exceed 5% of the quantity imported and shall be disposed of in landfills.

B. Conditions for import:

- (i) Only industrial, trimmings and rejects of PVC flooring scrap shall be allowed to be imported.
 - (ii) Post consumer PVC flooring scrap and waste shall not be allowed to be imported.
 - (iii) Imports shall only be allowed to actual users. In case the actual users hire export/import houses they could do so on receipt of specific request from actual users for specific quantities based on the installed capacity of the plant only.
 - (iv) The concerned Pollution Control Boards/Pollution Control Committees shall monitor the use of PVC scrap imported by the units.
 - (v) The units/PVC scrap users shall file a return of imports made during a calendar year to the concerned PCB/PCCs; and
 - (vi) The product so manufactured should meet the BIS specifications IS 3462, 1986 for unbacked flexible PVC floorings.
2. The import PET bottle waste/scrap is “Prohibited” as per OM No. 23-4/2009-HSMD dated 30-08-2016.