

Chapter 39

Plastics and articles thereof

Notes.

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

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.- This Chapter does not cover :

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (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, luminaires 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 copolycondensates, 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, switchplates 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 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

polymers of that

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 monomer 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.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG						
		I.- PRIMARY FORMS																								
39.01		Polymers of ethylene, in primary forms.																								
	3901.10	- Polyethylene having a specific gravity of less than 0.94	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%						Rs.11/= per kg	2.5%
	3901.20	- Polyethylene having a specific gravity of 0.94 or more	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%						Rs.11/= per kg	2.5%
	3901.30	- Ethylene-vinyl acetate copolymers	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%							2.5%
	3901.40	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%							2.5%
	3901.90	- Other	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%							2.5%
39.02		Polymers of propylene or of other olefins, in primary forms.																								
	3902.10	- Polypropylene	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%						Rs.11/= per kg	2.5%
	3902.20	- Polyisobutylene	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%							2.5%
	3902.30	- Propylene copolymers	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%							2.5%
	3902.90	- Other	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%							2.5%
39.03		Polymers of styrene, in primary forms.																								
		- Polystyrene :																								
	3903.11	-- Expansible	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%						Rs.11/= per kg	2.5%
	3903.19	-- Other	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%							2.5%
	3903.20	- Styrene-acrylonitrile (SAN) copolymers	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%							2.5%
	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%							2.5%
	3903.90	- Other :																								
	3903.90.10	--- Water based homopolymers and copolymers	kg					Free	Free			4%	1.5%		15%	18%	10%	6%	25%	20%						2.5%
	3903.90.90	--- Other	kg					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%							2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3912.12	-- Plasticised	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3912.20	- Cellulose nitrates (including collodions)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		- Cellulose ethers :																					
	3912.31	-- Carboxymethylcellulose and its salts	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3912.39	-- Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3912.90	- Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
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	- Alginic acid, its salts and esters	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3913.90	- Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
39.14	3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES																					
39.15		Waste, parings and scrap, of plastics.																					
	3915.10	- Of polymers of ethylene	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3915.20	- Of polymers of styrene	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	3915.30	- Of polymers of vinyl chloride	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3915.90	- Of other plastics	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
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	- Of polymers of ethylene <i>Cable Trunking made of insulating material (Casing)</i>	kg	S	11.25%				Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%				2.5%	
	3916.20	- Of polymers of vinyl chloride <i>Cable Trunking made of insulating material (Casing)</i>	kg	S					Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%				2.5%	
	3916.90	- Of other plastics	kg	S					Free	Free		5%	4.5%		15%	18%	10%	6%	5%	4%		2.5%	
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.																					
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg						Free	Free		4%	1.5%		Free	18%	10%	6%	10%	12%		2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	3920.63.91	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		5%	4.5%		15%	18%	Ex		10% or Rs.200/= per kg	12% or Rs.120/= per kg		2.5%		
	3920.63.99	Other	kg						Free	Free		5%	4.5%		20%	18%	Ex		10% or Rs.200/= per kg	12% or Rs.120/= per kg		2.5%		
	3920.69	Of other polyesters :																						
	3920.69.10	Unprinted and un-laminated, whether or not metallised :																						
	3920.69.11	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	3920.69.19	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%						2.5%	
	3920.69.90	Other :	kg													18%							2.5%	
	3920.69.91	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		5%	4.5%	16.7%	20%	18%	Ex		10% or Rs.200/= per kg	16% or Rs.120/= per kg		2.5%		
	3920.69.99	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	10% or Rs.200/= per kg	16% or Rs.120/= per kg		2.5%		
		Of cellulose or its chemical derivatives :																						
	3920.71	Of regenerated cellulose :																						
	3920.71.10	Printed	kg						Free	Free		5%	5%		20%	18%	10%	6%	20% or Rs.400/= per kg	12% or Rs.120/= per kg		2.5%		
	3920.71.90	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg		2.5%		
	3920.73	Of cellulose acetate	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%					2.5%	
	3920.79	Of other cellulose derivatives:																						
	3920.79.10	Of cellulose nitrates plasticised	kg						Free	Free		5%	4.5%		20%	18%	Ex						2.5%	
	3920.79.20	Metallised	kg						Free	Free		5%	4.5%	10.0%	20%	18%	Ex						2.5%	
	3920.79.90	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	20% or Rs.400/= per kg	12% or Rs.120/= per kg		2.5%		
		Of other plastics :																						
	3920.91	Of poly(vinyl butyral) :																						
	3920.91.10	Metallised	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex						2.5%	
	3920.91.90	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	20% or Rs.400/= per kg	12% or Rs.120/= per kg		2.5%		
	3920.92	Of polyamides :																						
	3920.92.10	Unprinted and un-laminated, whether or not metallised	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	3920.92.90	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg		2.5%		
	3920.93	Of amino-resins	kg						Free	Free		5%	4.5%	10.0%	20%	18%	Ex						2.5%	
	3920.94	Of phenolic resins	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%					2.5%	
	3920.99	Of other plastics :														18%								
	3920.99.10	Of silicone	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%					2.5%	
	3920.99.20	Of hardened proteins	kg						Free	Free		5%	4.5%		20%	18%	Ex						2.5%	
	3920.99.30	Metallised	kg						Free	Free		5%	4.5%		20%	18%	Ex						2.5%	
	3920.99.90	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	20% or Rs.400/= per kg	12% or Rs.120/= per kg		2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	3921.90.19	---- Other	kg												20%	18%	10%	6%	10% or Rs.120/= per kg	8%		2.5%		
	3921.90.90	--- Other	kg											Free	Free	18%	10%	6%				2.5%		
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.																						
	3922.10	- Baths, shower-baths, sinks and wash-basins	kg						Free	Free		5%	5%		20%	18%	10%	6%	35%	28%		2.5%		
	3922.20	- Lavatory seats and covers	kg						Free	Free		5%	5%		20%	18%	10%	6%	35%	28%		2.5%		
	3922.90	- Other :																						
	3922.90.10	--- Waterless urinals using 'Key Valves'	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%		
	3922.90.90	--- Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	35%	28%		2.5%		
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 :																						
	3923.10.10	--- Containers imported for the packing of gems and jewellery	kg										7.5%	Free	Free	18%	10%	6%				2.5%		
	3923.10.20	--- Plastic cages for the transport of live poultry	kg											Free	Free	18%	10%	6%				2.5%		
	3923.10.30	--- Plastic crates of a kind used for the transport of fruits and vegetables	kg												20%	18%	10%	6%				2.5%		
	3923.10.40	--- Polystyrene Boxes, Disposable	kg	L											20%	18%	Ex		10%	Free		2.5%		
	3923.10.50	--- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg												20%	18%	Ex		10%	8%		2.5%		
	3923.10.90	--- Other	kg												20%	18%	10%	6%	15%	8%		2.5%		
		- Sacks and bags (including cones) :																						
	3923.21	-- Of polymers of ethylene :																						
	3923.21.10	--- Made of sheeting with thickness of 40 microns and below	kg												20%	18%	10%		15%			2.5%		
	3923.21.20	--- Other, heat shrinkable bags, printed for packing of poultry products	kg												Free	18%	Ex		10%			2.5%		
	3923.21.90	--- Other	kg												20%	18%	10%		15%			2.5%		
	3923.29	-- Of other plastics :																						
	3923.29.10	--- Made of sheeting with thickness of 40 microns and below	kg												20%	18%	Ex		15%			2.5%		
	3923.29.20	--- Other, heat shrinkable bags, printed for packing of poultry products	kg												Free	18%	Ex		7%			2.5%		
	3923.29.30	--- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg												20%	18%	Ex		10%			2.5%		
	3923.29.90	--- Other	kg												20%	18%	10%		15%			2.5%		
	3923.30	- Carboys, bottles, flasks and similar articles:																						

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	3923.30.10	--- Bottles blanks for blowing up in to bottles	kg													20%	18%	10%		10% or Rs.40/= per kg			2.5%	
	3923.30.20	--- Bottles of a capacity not exceeding 300 ml	kg													20%	18%	10%		10% or Rs.40/= per kg			2.5%	
	3923.30.90	--- Other	kg													20%	18%	10%		20% or Rs.80/= per kg			2.5%	
	3923.40	- Spools, cops, bobbins and similar supports	kg						Free	Free		Free	Free		Free	18%	10%	6%		10% or Rs.40/= per kg	12% or Rs.24/= per kg		2.5%	
	3923.50	- Stoppers, lids, caps and other closures :																						
	3923.50.10	--- Pre-formed shrink capsules	kg												10.0%	20%	18%	10%	6%				2.5%	
	3923.50.90	--- Other	kg												20.0%	20%	18%	10%	6%	10%	Free		2.5%	
	3923.90	- Other																						
	3923.90.10	--- Collapsible tubes with pre-formed shoulder and ready for filling with tooth- pastes , as identifiable from printing, with or without cap/ closure	kg													15%	18%	10%		5%			2.5%	
	3923.90.20	--- Capsules used in the manufacture of pharmaceuticals or cosmetic products	kg												10.0%	Free	18%	10%	6%	5%	4%		2.5%	
	3923.90.30	--- Pallets	kg												10.0%	20%	18%	Ex					2.5%	
	3923.90.90	--- Other	kg												10.0%	15%	18%	10%	6%	5%	4%		2.5%	
39.24		Tableware, kitchenware, other																						
	3924.10	- Tableware and kitchenware :																						
	3924.10.10	--- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free		5% or Rs.18/ = per kg	5% or Rs.18 /= per kg		20% or Rs.75 /= per kg	18%	Ex			30% or Rs.300/= per kg			2.5%	
	3924.10.90	--- Of other plastics (Single-use Stirrers, Single-use Plates, Single-use Cups (except Yoghurt cups), Single-use Spoons, Single-use Forks, Single-use Knives, and String Hopper Trays.)	kg	B					Free	Free		5% or Rs.18/ = per kg	5% or Rs.18 /= per kg		20% or Rs.75 /= per kg	18%	10%			30% or Rs.300/= per kg			2.5%	
	3924.90	- Other :																						
	3924.90.10	--- Teats for feeding bottles	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%					2.5%	
	3924.90.20	--- Water bottles not more than 1 L, equipped with micro filters for the absorption of heavy metals, micro- organisms and chemicals	kg						Free	Free		5%	4.5%		Free	18%	10%	6%					2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	3924.90.90	--- Other	kg							Free	Free		5% or Rs.18/ = per kg	5% or Rs.18 /= per		20% or Rs.75 /= per	18%	10%	6%	30% or Rs.300/= per kg	24% or Rs.100/= per kg.		2.5%	
39.25		Builders' ware of plastics, not elsewhere specified or included (+).																						
	3925.10	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l <i>Polyethylene water storage tanks.</i>	kg						Free	Free			5%	4.5%		20%	18%	10%	6%	7%	8%		2.5%	
	3925.20	- Doors, windows and their frames and thresholds for doors	kg	S					Free	Free			5%	5%		20%	18%	10%	6%	20%	12%		2.5%	
	3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg						Free	Free			5%	5%		20%	18%	10%	6%	20%	12%		2.5%	
	3925.90	- Other <i>Polyethylene water storage tanks.</i>	kg						Free	Free			5%	5%		20%	18%	10%	6%	20% or Rs.40/= per kg	12%		2.5%	
			kg	S					Free	Free			5%	5%		20%	18%	10%	6%	20% or Rs.40/= per kg	12%		2.5%	
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.																						
	3926.10	- Office or school supplies :																						
	3926.10.10	--- Electronic duplicator stencils	kg						Free	Free			5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	3926.10.90	--- Other	kg						Free	Free			5%	5%		20%	18%	10%	6%	15%	4%		2.5%	
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts) :																						
	3926.20.10	--- Life jackets	kg						Free	Free			5%	4.5%		20%	18%	10%	6%	7%	8%		2.5%	
	3926.20.20	--- Gloves	kg						Free	Free			5%	5%		20%	18%	10%	6%	7%	8%		2.5%	
	3926.20.90	--- Other	kg						Free	Free			5%	5%		20%	18%	10%	6%	7%	8%		2.5%	
	3926.30	- Fittings for furniture, coachwork or the like	kg						Free	Free			5%	5%		20%	18%	10%	6%	20%	12%		2.5%	
	3926.40	- Statuettes and other ornamental articles	kg						Free	Free			5% or Rs.20/ = per kg	5% or Rs.20 /= per kg		20% or Rs 80/= per Kg			6%	20% or Rs.40 per Kg	12%			
	3926.90	- Other :													Free	Free	18%	10%					2.5%	
	3926.90.10	--- Rawl Plugs	kg						Free	Free			5%	4.5%	Free	Free	18%	10%	6%				2.5%	
	3926.90.20	--- Colostomy and urinary bags	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
	3926.90.30	--- Incubator trays, automatic water drinkers and feeding troughs for the poultry industry	kg						Free	Free			Free		Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	3926.90.40	--- Being parts of textile machinery of headings 84.44 to 84.48	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3926.90.50	--- Being parts of agricultural, dairy and poultry machinery and equipment	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	3926.90.60	--- Handles for toothbrushes	kg						Free	Free		Free	Free	Free	15%	18%	10%	6%	24% or Rs.120/= per kg	20% or Rs.200/= per kg		2.5%	
	3926.90.70	--- Plastic beads	kg											Free	Free	18%	10%	6%				2.5%	
	3926.90.80	--- Hardened gelatin capsules	kg	L	Free				Free	Free		Free	Free	Free	Free	18%	5%	6%				2.50%	
		--- Other																					
	3926.90.91	---- Paddy Planting Trays	kg		19.2% or Rs.36/= per kg				Free	Free		5% or Rs.14/ = per kg	5% or Rs.14 /= per kg	10% or Rs.14/= per kg	20% or Rs.40 /= per kg	18%	10%	6%				2.5%	
	3926.90.99	---- Other <i>Cable Trunking made of insulating material (Casing).</i>	kg	S	19.2% or Rs.58/= per kg				Free	Free		5% or Rs.16/ = per kg	4.8% or Rs.14 /= per kg	20% or Rs.60 /= per kg	18%	10%	6%	10%		12% or Rs.16/= per kg	2.5%		