

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 colloids) 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);
- (i) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (j) 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, dovescotes; 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

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				
	3907.50.10	--- Alkyd resins without solvents	kg										Free	Free	Free	Free	18%	10%	6%				2.5%	
	3907.50.90	--- Other	kg										4%	1.5%		Free	18%	10%	6%	7% or Rs.30/= per kg	6.4% or Rs.20/= per kg		2.5%	
		- Poly(ethylene terephthalate) :																						
	3907.61	-- Having a viscosity number of 78 ml/g or higher	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
	3907.69	-- Other	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
	3907.70	- Poly(lactic acid)	kg						Free	Free			4%	1.5%	Free	Free	18%	Ex					2.5%	
		- Other polyesters :																						
	3907.91	-- Unsaturated	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%	5%	4%		2.5%	
	3907.99	-- Other	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
39.08		Polyamides in primary forms.																						
	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
	3908.90	- Other	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.																						
	3909.10	- Urea resins; thiourea resins	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
	3909.20	- Melamine resins	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
		- Other amino-resins :																						
	3909.31	-- Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI)	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
	3909.39	-- Other	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
	3909.40	- Phenolic resins	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
	3909.50	- Polyurethanes	kg						Free	Free			Free	Free		Free	18%	10%	6%	5%	4%		2.5%	
39.10	3910.00	Silicones in primary forms.	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
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	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
	3911.20	- Poly(1,3-phenylene methylphosphonate)	kg						Free	Free			Free	Free	Free	Free	18%	Ex					2.5%	
	3911.90	- Other	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.																						
		- Cellulose acetates :																						
	3912.11	-- Non-plasticised	kg						Free	Free			Free	Free	Free	Free	18%	Ex					2.5%	
	3912.12	-- Plasticised	kg						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					
	3912.20	- 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	Free	18%	10%	6%					2.5%	
	3912.39	-- Other	kg						Free	Free		Free	Free	Free	Free	Free	18%	10%	6%					2.5%	
	3912.90	- Other	kg						Free	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	Free	18%	10%	6%					2.5%	
	3913.90	- Other	kg						Free	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	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	Free	18%	10%	6%					2.5%	
	3915.20	- Of polymers of styrene	kg	L					Free	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	Free	18%	10%	6%					2.5%	
	3915.90	- Of other plastics	kg	L					Free	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) /Conduits for Electrical Installation</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)/Conduits for Electrical Installation</i>	kg	S					Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%						2.5%	
	3916.90	- Of other plastics <i>Cable Trunking made of insulating material (Casing)</i>	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.																							

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				
	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%	
		- Tubes, pipes and hoses, rigid :																						
	3917.21	-- Of polymers of ethylene	kg						Free	Free		5%	5%		20%	18%	10%	6%	15%	8%		2.5%		
	3917.22	-- Of polymers of propylene :																						
	3917.22.10	--- Tubes of polymers of propylene of a length not exceeding 150 mm and having an inner diameter not exceeding 2.2 mm and outer diameter not exceeding 3.2 mm	kg						Free	Free		5%	4.5%		15%	18%	10%	6%	10%	8%		2.5%		
	3917.22.90	--- Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	20%	12%		2.5%		
	3917.23	-- Of polymers of vinyl chloride <i>Conduits for Electrical Installation/ PVC-U (Unplasticized poly(vinyl chloride)) pipes for water supply and buried and above ground drainage and sewerage under pressure/ PVC-U (Unplasticized polyvinyl chloride) pipes for soil and waste discharge systems inside buildings</i>	kg	S											20%	18%	10%	6%	25%	16%		2.5%		
	3917.29	-- Of other plastics :																						
	3917.29.10	--- Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	kg						Free	Free		5%	5%	20.0%	20%	18%	10%	6%				2.5%		
	3917.29.90	--- Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	20%	12%		2.5%		
		- Other tubes, pipes and hoses :																						
	3917.31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa																						
	3917.31.10	--- Intended for transfer of liquefied petroleum gas <i>Hose and Hose assemblies for Liquefied Petroleum Gas</i>	kg	S	Free				Free	Free		4%	1.5%		Free	18%	10%	6%	10%	12%		2.5%		
	3917.31.90	--- Other	kg		Free				Free	Free		4%	1.5%		Free	18%	10%	6%	10%	12%		2.5%		
	3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings (Single-use Drinking Straws only) <i>Conduits for Electrical Installation</i>	kg	B B/S					Free	Free		5%	4.5%		15%	18%	10%	6%	10%	8%		2.5%		
	3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg												15%	18%	10%	6%	10%	8%		2.5%		
	3917.39	-- Other																						
	3917.39.10	--- Intended for transfer of liquefied petroleum gas <i>Hose and Hose assemblies for Liquefied Petroleum Gas</i>	kg	S	13.5%				Free	Free		5%	4.5%		15%	18%	10%	6%	10%	8%		2.5%		
	3917.39.90	--- Other <i>Conduits for Electrical Installation</i>	kg	S	13.5%				Free	Free		5%	4.5%		15%	18%	10%	6%	10%	8%		2.5%		
	3917.40	- Fittings : <i>Conduits for Electrical Installation</i>		S																				
	3917.40.10	--- Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	kg	S											20%	18%	10%	6%	10%	Free		2.5%		
	3917.40.90	--- Other	kg	S														6%		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				
		<i>PVC-U (Unplasticized poly (vinyl chloride))pipes joints and fittings for potable cold water supplies, PVC-U fittings for soil and waste discharge systems inside buildings.</i>	kg	S											20%	18%	10%		20%				2.5%	
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	- Of polymers of vinyl chloride	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	20% or Rs.90/= per kg	24% or Rs.72/= per kg.			2.5%	
	3918.90	- Of other plastics	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	20% or Rs.90/= per kg	24% or Rs.72/= per kg.			2.5%	
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and flat other shapes, of plastics, whether or not in rolls.																						
	3919.10	- In rolls of a width not exceeding 20 cm	kg						Free	Free		5%	5%		20%	18%	10%	6%	20%	12%			2.5%	
	3919.90	- Other :																						
	3919.90.10	--- Solar controlled safety window film in rolls of a width not exceeding 184cm for use on glazed windows, doors or other partition with glass	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	3919.90.90	--- Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	10%	12%			2.5%	
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	--- Metallised, unprinted and un-laminated	kg											Free	Free	18%	10%	6%					2.5%	
	3920.10.20	--- Not metalized, of a width exceeding 110 mm but not exceeding 230 mm, of a kind used in manufacturing of napkins, sanitary towels	kg											10.0%	20%	18%	10%	6%					2.5%	
	3920.10.90	--- Other	kg												20%	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg			2.5%	
	3920.20	- Of polymers of propylene :																						
	3920.20.10	--- Unprinted and un-laminated, whether or not metallised	kg											Free	Free	18%	10%	6%					2.5%	
	3920.20.20	--- Strapping tapes	kg												20%	18%	10%	6%	10%	Free			2.5%	
	3920.20.90	--- Other	kg												20%	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg			2.5%	
	3920.30	- Of polymers of styrene :																						
	3920.30.10	--- Of a thickness not exceeding 2 mm	kg						Free	Free		5%	5%		20%	18%	5%	2%	10%	Free			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								
	3920.30.20	--- Metallised	kg						Free	Free		5%	4.5%	10.0%	20%	18%	Ex							2.5%				
	3920.30.90	--- 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%				
		- Of polymers of vinyl chloride :																										
	3920.43	-- Containing by weight not less than 6% of plasticisers :																										
	3920.43.10	--- Unprinted and un-laminated, whether or not metallised, of a thickness not exceeding 0.30 mm	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%			
	3920.43.20	--- Other unprinted metallised	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%			
	3920.43.30	--- Printed sheets for manufacture of floor coverings, whether or not laminated with plastics, of a total thickness not exceeding 0.15 mm, and a width not less than 72 inches.	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	10%	12%					2.5%			
	3920.43.90	--- 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%				
	3920.49	-- Other :																										
	3920.49.10	--- Shrink wrap film	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg				2.5%				
	3920.49.20	--- Film of a thickness not exceeding 0.35 mm and certified by Secretary, Ministry of Health as having been imported for packaging of pharmaceuticals	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%							2.5%			
	3920.49.30	--- Hi-barrier liner imported for the manufacture of bags for export of desiccated coconut	kg						Free	Free		5%	4.5%	10.0%	20%	18%	Ex								2.5%			
	3920.49.40	--- Shrink foil imported for packing of rubber for export	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%							2.5%			
	3920.49.50	--- Unprinted and un-laminated, whether or not metallised	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%			
	3920.49.90	--- Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	10%	12%					2.5%			
		- Of acrylic polymers :																										
	3920.51	-- Of poly(methyl methacrylate) :																										
	3920.51.10	--- Metallised	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%							2.5%			
	3920.51.90	--- Other :																										
	3920.51.91	----Of which thickness not less than 100mm	kg						Free	Free		5%	5%		Free	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg				2.5%				
	3920.51.99	----Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	20% or Rs.400/= per kg	12% or Rs.120/= per kg				2.5%				
	3920.59	-- Other :																										
	3920.59.10	--- Unprinted and un-laminated, whether or not metallised	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%			
	3920.59.90	--- 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%				
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :																										
	3920.61	-- Of polycarbonates :																										
	3920.61.10	--- Unprinted	kg						Free	Free		5%	4.5%		20%	18%	10%	6%							2.5%			
	3920.61.20	--- Metallised	kg						Free	Free		5%	4.5%	10.0%	20%	18%	Ex								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				
	3920.61.90	--- Other	kg							Free	Free		5%	5%		20%	18%	10%	6%	20% or Rs.400/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.62	-- Of poly(ethylene terephthalate) :																						
	3920.62.10	--- Unprinted and un-laminated, whether or not metallised	kg										Free	Free	Free	Free	18%	10%	6%				2.5%	
	3920.62.90	--- Other	kg										5%	4.5%		20%	18%	10%	6%	10% or Rs.200/= per kg	12% or Rs.120/= per kg		2.5%	
	3920.63	-- Of unsaturated polyesters :																						
		--- Unprinted and un-laminated whether or not metallised :																						
	3920.63.11	---- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
	3920.63.19	---- Other	kg						Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
	3920.63.90	--- Other :																						
	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%	

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					
	3920.91.90	--- 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	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%		
39.21		Other plates, sheets, film, foil and strip, of plastics.																							
		- Cellular :																							
	3921.11	-- Of polymers of styrene :																							
	3921.11.10	--- Of polystyrene not exceeding 2 mm in thickness	kg						Free	Free		5%	5%			20%	18%	10%	6%	20%	12%			2.5%	
	3921.11.90	--- Other	kg						Free	Free		5%	4.5%			20%	18%	10%	6%	7%	8%			2.5%	
	3921.12	-- Of polymers of vinyl chloride																							
	3921.12.10	--- "Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	kg						Free	Free		5% or RS.34/ = per kg	4.5% or Rs.30 /= per kg			20% or RS.14 0/= per kg	18%	10%	6%	7%	8% or Rs.24/= per kg			2.5%	
	3921.12.90	--- Other	kg						Free	Free		5% or Rs.16/ = per kg	5% or Rs.16 /= per kg			20% or Rs.60 /= per kg	18%	10%	6%	10% or Rs.20/= per kg	Free			2.5%	
	3921.13	-- Of polyurethanes :																							
	3921.13.10	--- "Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	kg						Free	Free		Free	Free	Free	Free	Free	18%	10%	6%					2.5%	
	3921.13.90	--- Other	kg						Free	Free		5%	5%			20%	18%	10%	6%	10%	Free			2.5%	
	3921.14	-- Of regenerated cellulose :																							
	3921.14.10	--- Printed	kg													20%	18%	10%	6%	20%	12%			2.5%	
	3921.14.90	--- Other	kg													20%	18%	10%	6%	5%	8%			2.5%	
	3921.19	-- Of other plastics :																							
	3921.19.10	--- Of phenoplasts	kg						Free	Free		5%	4.5%			20%	18%	10%	6%	7%	8%			2.5%	
	3921.19.20	--- Of aminoplasts	kg						Free	Free		5%	4.5%			20%	18%	10%	6%	7%	8%			2.5%	
	3921.19.30	--- Of silicone	kg						Free	Free		5%	4.5%			20%	18%	10%	6%	7%	8%			2.5%	
	3921.19.40	--- Of polyamides	kg						Free	Free		5%	4.5%			20%	18%	10%	6%	7%	8%			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				
	3921.19.50	--- Of copolymers of vinyl chloride and vinyl acetate	kg							Free	Free		5%	4.5%		20%	18%	10%	6%	7%	8%		2.5%	
	3921.19.90	--- Other	kg							Free	Free		5%	5%		20%	18%	10%	6%	15%	8%		2.5%	
	3921.90	- Other :																						
		--- Printed :																						
	3921.90.11	---- Aluminium foil backed polyethylene foil of a thickness exceeding 200µ and a width not exceeding 20cm, in reels, of which the PE surface is printed with the logo and/or the trade name of the product, for forming into flexible tubing for packing of consumables (for e.g. toothpaste, etc.)	kg													20%	18%	10%	6%				2.5%	
	3921.90.12	---- Polyethylene porous sheets with printed mark "Separator Only for Battery" backed with thin layer of fiber glass sheet	kg												Free	Free	18%	Ex					2.5%	
	3921.90.13	---- Polyethylene porous sheets with printed mark "Separator Only for Battery"	kg												Free	Free	18%	10%	6%				2.5%	
	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%	

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					
	3924.10.10	--- Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg			13% or Rs.3 9/= per 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		13% or Rs.3 9/= per kg				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			18.0%				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	Free		5%	4.5%		Free	18%	10%	6%					2.5%	
	3924.90.90	--- Other <i>Feeding Bottles made of Polymer materials, Reusable plastic bottles for carrying drinkable liquids</i>	kg	S		18% or Rs.65/= per kg				Free	Free		5% or Rs.18/ = per kg	5% or Rs.18 /= per kg		20% or Rs.75 /= per kg	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	S						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			18.0%				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			18.0%				Free	Free		5%	5%		20%	18%	10%	6%	20%	12%			2.5%	
	3925.90	- Other <i>Polyethylene water storage tanks.</i>	kg	S		18.0%				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%	

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				
	3926.10.90	--- Other	kg			18.00%				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			19.00%				Free	Free		5%	4.5%		20%	18%	10%	6%	7%	8%		2.5%	
	3926.20.20	--- Gloves	kg			19.00%				Free	Free		5%	5%		20%	18%	10%	6%	7%	8%		2.5%	
	3926.20.90	--- Other	kg			19.00%				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			18% or Rs.72/= per 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	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%	
	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	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	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%	