
SECTION VII**PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF****Notes**

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**CHAPTER 39****PLASTICS AND ARTICLES THEREOF****Notes**

1. Throughout the 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) Waxes of heading 27.12 or 34.04;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading 30.01);
- (d) 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;
- (e) Organic surface active agents or preparations of heading 34.02;
- (f) Run gums or ester gums (heading 38.06);
- (g) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (ij) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (k) Plaits, wickerwork or other articles of Chapter 46;
- (l) Wall coverings of heading 48.14;
- (m) Goods of Section XI (textiles and textile articles);

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- (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking sticks, whips, riding crops or parts thereof);
- (o) Imitation jewellery of heading 71.17;
- (p) Articles of Section XVI (machines and mechanical or electrical appliances);
- (q) Parts of aircraft or vehicles of Section XVII;
- (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (s) Articles of Chapter 91 (for example, clock or watch cases)
- (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (w) 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).
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;

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- (d) Silicones (heading 39.10);
- (e) Resols (heading 39.09) and other prepolymers.
4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.
- For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purpose 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
- (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.

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” (e.g., 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, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named “Other,” provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining Subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only

the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

- (b) Where there is no subheading named “Other” in the same series:
- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	I – PRIMARY FORMS			
39.01	Polymers of ethylene, in primary forms.			
3901.10.00	Polyethylene having a specific gravity of less than 0.94	Free	kg	571.11
3901.20.00	Polyethylene having a specific gravity of 0.94 or more	Free	kg	571.12
3901.30.00	Ethylene-vinyl acetate copolymers	Free	kg	571.2
3901.90.00	Other	Free	kg	571.9
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10.00	Polypropylene	Free	kg	575.11
3902.20.00	Polyisobutylene	Free	kg	575.12
3902.30.00	Propylene copolymers	Free	kg	575.13
3902.90.00	Other	Free	kg	575.19
39.03	Polymers of styrene, in primary forms.			
3903.10.00	Polystyrene:			
3903.11.00	Expansible	Free	kg	572.11
3903.19.00	Other	Free	kg	572.19
3903.20.00	Styrene-acrylonitrile (SAN) copolymers	Free	kg	572.91
3903.30.00	Acrylonitrile-butadiene-styrene (ABS) Copolymers	Free	kg	572.92
3903.90.00	Other	Free	kg	572.99
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
3904.10.00	Poly (vinyl chloride), not mixed with any other substances	Free	kg	573.11
3904.20.00	Other poly (vinyl chloride):			
3904.21.00	Non-plasticised	Free	kg	573.12
3904.22.00	Plasticised	Free	kg	573.13
3904.30.00	Vinyl chloride-vinyl acetate copolymers	Free	kg	573.91
3904.40.00	Other vinyl chloride copolymers	Free	kg	573.92
3904.50.00	Vinylidene chloride polymers	Free	kg	573.93
3904.60.00	Fluoro-polymers:			
3904.61.00	Polytetrafluoroethylene	Free	kg	573.941
3904.69.00	Other	Free	kg	573.949
3904.90.00	Other	Free	kg	573.99

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
3905.10.00	Poly (vinyl acetate):	Free		
3905.12.00	In aqueous dispersion	Free	kg	575.911
3905.19.00	Other	Free	kg	575.912
3905.20.00	Vinyl acetate copolymers:			
3905.21.00	In aqueous dispersion	Free	kg	575.913
3905.29.00	Other	Free	kg	575.919
3905.30.00	Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	Free	kg	575.921
3905.90.00	Other:			
3905.91.00	Copolymers	Free	kg	575.922
3905.99.00	Other	Free	kg	575.929
39.06	Acrylic polymers in primary forms.			
3906.10.00	Poly (methyl methacrylate)	Free	kg	575.21
3906.90.00	Other	Free	kg	575.29
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
3907.10.00	Polyacetals	Free	kg	574.11
3907.20.00	Other polyethers	Free	kg	574.19
3907.30.00	Epoxide resins	Free	kg	574.2
3907.40.00	Polycarbonates	Free	kg	574.31
3907.50.00	Alkyd resins	Free	kg	574.32
3907.60.00	Poly (ethylene terephthalate)	Free	kg	574.33
3907.70.00	Poly (lactic acid)	Free	kg	###
3907.90.00	Other polyesters:			
3907.91.00	Unsaturated	Free	kg	574.34
3907.99.00	Other	Free	kg	574.39
39.08	Polyamides in primary forms.			
3908.10.00	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	Free	kg	575.31
3908.90.00	Other	Free	kg	575.39

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.			
3909.10.00	Urea resins; thiourea resins	Free	kg	575.41
3909.20.00	Melamine resins	Free	kg	575.42
3909.30.00	Other amino-resins	Free	kg	575.43
3909.40.00	Phenolic resins	Free	kg	575.44
3909.50.00	Polyurethanes	Free	kg	575.45
3910.00.00	Silicones in primary forms.	Free	kg	575.93
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.			
3911.10.00	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	Free	kg	575.961
3911.90.00	Other	Free	kg	575.969
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
3912.10.00	Cellulose acetates:			
3912.11.00	Non-plasticised	Free	kg	575.51
3912.12.00	Plasticised	Free	kg	575.52
3912.20.00	Cellulose nitrates (including collodions)	Free	kg	575.53
3912.30.00	Cellulose ethers:			
3912.31.00	Carboxymethylcellulose and its salts	Free	kg	575.541
3912.39.00	Other	Free	kg	575.549
3912.90.00	Other	Free	kg	575.59
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
3913.10.00	Alginic acid, its salts and esters	Free	kg	575.94
3913.90.00	Other	Free	kg	575.95

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	Free	kg	575.97
	II – WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15	Waste, parings and scrap, of plastics.			
3915.10.00	Of polymers of ethylene	Free	kg	579.1
3915.20.00	Of polymers of styrene	Free	kg	579.2
3915.30.00	Of polymers of vinyl chloride	Free	kg	579.3
3915.90.00	Of other plastics	Free	kg	579.9
39.16	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.			
3916.10.00	Of polymers of ethylene:			583.1
3916.10.10	Fishing Lines	5%	kg	
3916.10.90	Other	5%	kg	
3916.20.00	Of polymers of vinyl chloride:			583.21
3916.20.10	Fishing Lines	5%	kg	
3916.20.90	Other	5%	kg	
3916.90.00	Of other Plastics:			583.9
3916.90.10	Fishing Lines	5%	kg	
3916.90.90	Other	5%	kg	
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
3917.10.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	Free	kg	581.1
3917.20.00	Tubes, pipes and hoses, rigid:			
3917.21.00	Of polymers of ethylene	15%	kg	581.21
3917.22.00	Of polymers of propylene	15%	kg	581.22
3917.23.00	Of polymers of vinyl chloride	15%	kg	581.23
3917.29.00	Of other plastics	15%	kg	581.29

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3917.30.00	Other tubes, pipes and hoses:			
3917.31.00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15%	kg	581.31
3917.32.00	Other, not reinforced or otherwise combined with other materials, without fittings:			
3917.32.10	Electrical conduits and other piping, of PVC	15%	kg	581.41
3917.32.20	Garden hose	20%	kg	581.42
3917.32.90	Other	15%	kg	581.49
3917.33.00	Other, not reinforced or otherwise combined with other materials, with fittings:			
3917.33.10	Garden hose	20%	kg	581.51
3917.33.90	Other	15%	kg	581.59
3917.39.00	Other	15%	kg	581.6
3917.40.00	Fittings	15%	kg	581.7
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
3918.10.00	Of polymers of vinyl chloride:			
3918.10.10	Tiles	5%	kg	893.311
3918.10.90	Other	5%	kg	893.312
3918.90.00	Of other plastics:			
3918.90.10	Tiles	5%	kg	893.313
3918.90.90	Other	5%	kg	893.319
39.19	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 a width not exceeding 20 cm	15%	kg	582.11
3919.90.00	Other:			
3919.90.10	Having the characteristics of articles ready for use, or marked for cutting into such articles	15%	kg	582.191
3919.90.90	Other	15%	kg	582.199

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
3920.10.00	Of polymers of ethylene:			
3920.10.10	Shade netting	Free	kg	582.21
3920.10.90	Other	15%	kg	
3920.20.00	Of polymers of propylene	15%	kg	582.22
3920.30.00	Of polymers of styrene	15%	kg	582.23
3920.40.00	Of polymers of vinyl chloride:			
3920.43.00	Containing by weight not less than 6% of plasticisers.	15%	kg	582.24
3920.49.00	Other	15%	kg	582.25
3920.50.00	Of acrylic polymers:			
3920.51.00	Of poly (methyl methacrylate)	15%	kg	582.251
3920.59.00	Other	15%	kg	582.259
3920.60.00	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920.61.00	Of polycarbonates	15%	kg	582.261
3920.62.00	Of poly (ethylene terephthalate)	15%	kg	582.262
3920.63.00	Of unsaturated polyesters	15%	kg	582.263
3920.69.00	Of other polyesters	15%	kg	582.269
3920.70.00	Of cellulose or its chemical derivatives:			
3920.71.00	Of regenerated cellulose	15%	kg	582.281
3920.73.00	Of cellulose acetate	15%	kg	582.282
3920.79.00	Of other cellulose derivatives	15%	kg	582.289
3920.90.00	Of other plastics:			
3920.91.00	Of poly (vinyl butyral)	15%	kg	582.291
3920.92.00	Of polyamides	15%	kg	582.292
3920.93.00	Of amino-resins	15%	kg	582.293
3920.94.00	Of phenolic resins	15%	kg	582.294
3920.99.00	Of other plastics	15%	kg	582.299
39.21	Other plates, sheets, film, foil and strip, of plastics.			
3921.10.00	Cellular:			
3921.11.00	Of polymers of styrene:			582.911
3921.11.10	Ventilated, Specifically designed for packing Agricultural products	15%	kg	
3921.11.90	Other	15%	kg	

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3921.12.00	Of polymers of vinyl chloride:			582.912
3921.12.10	Ventilated, Specifically designed for packing agricultural products	15%	kg	
3921.12.90	Other	15%	kg	
3921.13.00	Of Polyurethanes:			582.913
3921.13.10	Ventilated, specifically designed for packing Agricultural products	15%	kg	
3921.13.90	Other	15%	kg	
3921.14.00	Of Regenerated Cellulose:			582.914
3921.14.10	Ventilated, specifically designed for packing Agricultural products	15%	kg	
3921.14.90	Other	15%	kg	
3921.19.00	Of other Plastics:			582.919
3921.19.10	Ventilated, specifically designed for packing Agricultural products	15%	kg	
3921.19.90	Other	15%	kg	
3921.90.00	Other:	15%	kg	582.99
3921.90.10	Ventilated, specifically designed for packing Agricultural products	15%	kg	
3921.90.90	Other	15%	kg	
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
3922.10.00	Baths, shower-baths, sinks and wash-basins:			
3922.10.10	Baths, shower-baths	5%	kg	893.211
3922.10.20	Wash-basins	5%	kg	893.212
3922.20.00	Lavatory seats and covers	5%	kg	893.213
3922.90.00	Other	5%	kg	893.219
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
3923.10.00	Boxes, cases, crates and similar articles:			
3923.10.10	Egg boxes	Free	kg	893.191
3923.10.20	Ventilated, specifically designed for transporting agricultural products	Free	kg	

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3923.10.30	Propagation Bags	Free	kg	
3923.10.90	Other	Free	kg	893.192
3923.20.00	Sacks and bags (including cones):			
3923.21.00	Of polymers of ethylene	15%	kg	893.111
3923.22.00	Of oriented polypropylene laminated or non laminated	15%	kg	
3923.23.00	Of Plastic colostomy (stoma) bags	15%	kg	
3923.24.00	Of Plastic for dispensing medicines	15%	kg	
3923.25.00	Of Knitted Plastic for use in packing	15%	kg	
3923.26.00	Of plastic for use in vacuum packing	15%	kg	
3923.29.00	Of other plastics	15%	kg	893.119
3923.30.00	Carboys, bottles, flasks and similar articles:			
3923.30.10	Bottles	15%	kg	893.193
3923.30.90	Other	Free	kg	893.194
3923.40.00	Spools, cops, bobbins and similar supports	Free	kg	893.195
3923.50.00	Stoppers, lids, caps and other closures:			
3923.50.10	Lids and caps	15%	kg	893.196
3923.50.90	Other	15%	kg	893.197
3923.90.00	Other:			
3923.90.10	Cups	5%	kg	893.198
3923.90.90	Other	5%	kg	893.199
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
3924.10.00	Tableware and kitchenware:			
3924.10.10	Cups, forks, knives, plates, spoons and tumblers	20%	kg	893.321
3924.10.20	Drinking straws	20%	kg	893.322
3924.10.90	Other	20%	kg	893.323
3924.90.00	Other:			
3924.90.10	Ashtrays, buckets, coat-hangers and dustbins	20%	kg	893.324
3924.90.20	Flower pots	20%	kg	893.325
3924.90.90	Other	20%	kg	893.329

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
39.25	Builders' ware of plastics, not elsewhere specified or included.			
3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:			
3925.10.10	Tanks	10%	kg	893.291
3925.10.90	Other	10%	kg	893.292
3925.20.00	Doors, windows and their frames and thresholds for doors	15%	kg	893.293
3925.30.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15%	kg	893.294
3925.90.00	Other:			
3925.90.10	Structural elements used in ceilings or roofs	15%	kg	893.295
3925.90.20	Gutters	15%	kg	893.296
3925.90.90	Other	15%	kg	893.299
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 3914.00.00			
3926.10.00	Office or school supplies	10%	kg	893.94
3926.20.00	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	20%	kg	848.21
3926.30.00	Fittings for furniture, coachwork or the like	20%	kg	893.95
3926.40.00	Statuettes and other ornamental articles	20%	kg	893.991
3926.50.00	Watering Can	Free	kg	
3926.90.00	Other:			
3926.90.10	Articles for use in laboratories	Free	kg	893.992
3926.90.20	Transmission, conveyor and elevator belts	Free	kg	893.993
3926.90.30	Beads, bolts, screws and washers	5%	kg	893.994
3926.90.40	Covers for electrical switches and outlets and similar articles	5%	kg	893.995

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3926.90.50	Corners for suitcases, fasteners for handbags; handles	5%	kg	893.996
3926.90.60	Handcuffs	20%	kg	893.997
3926.90.70	Motor vehicle licence plates	15%	kg	893.998
3926.90.80	Floats, specifically designed for fishing, and life ring buoys	20%	kg	
3926.90.90	Other:			
3936.90.91	Poultry Spectacles and Agricultural Waterers and Feeders	20%	kg	893.999
3926.90.99	Other	20%	kg	

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