CHAPTER 39

Plastics and articles thereof

Sub-Chapter I

Primary forms

Primary forms	
3901	Polymers of ethylene, in primary forms
3902	Polymers of propylene or of other olefins, in primary forms
3903	Polymers of styrene, in primary forms
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms
3906	Acrylic polymers in primary forms
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms
3908	Polyamides in primary forms
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms
3910	Silicones in primary forms
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
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms
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
3914	Ion-exchangers based on polymers of 3901 to 3913, in primary forms
Sub-Chapter II	
Waste, parings and scrap; semi-manufactures; articles	
3915	Waste, parings and scrap, of plastics
3916	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
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics
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
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
3921	Other plates, sheets, film, foil and strip, of plastics

CUSTOMS TARIFF SCHEDULE 3

Section 7 Chapter 39/2

- 3922 Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics
- 3923 Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics
- 3924 Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics
- 3925 Builders' ware of plastics, not elsewhere specified or included
- 3926 Other articles of plastics and articles of other materials of 3901 to 3914.00.00

Notes.

1.- Throughout this Schedule "plastics" means those materials of 3901 to 3914.00.00 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 this Schedule any reference to "plastics" also includes vulcanised fibre. "Plastics", however, does not apply to materials regarded as textile materials of Section XI.

- 2.- This Chapter does not cover:
 - (a) Lubricating preparations of 2710 or 3403;
 - (b) Waxes of 2712 or 3404;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (3001);
 - (e) Solutions (other than collodions) consisting of any of the products specified in 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (3208); stamping foils of 3212;
 - (f) Organic surface-active agents or preparations of 3402;
 - (g) Run gums or ester gums (3806);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (3811);
 - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (3819.00.00);
 - (k) Diagnostic or laboratory reagents on a backing of plastics (3822);
 - (1) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (m) Saddlery or harness (4201.00.00) or trunks, suitcases, handbags or other containers of 4202;
 - (n) Plaits, wickerwork or other articles of Chapter 46;
 - (o) Wall coverings of 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 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);
- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
- 3.- 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 101.3 kPa when a reduced-pressure distillation method is used (3901 and 3902);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (3911);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (3910.00.00);
 - (e) Resols (3909) and other prepolymers.
- 4.- "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 3901 to 3914.00.00, "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.- 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (3901 to 3914.00.00).

CUSTOMS TARIFF SCHEDULE 3

Section 7 Chapter 39/4

- 8.- For the purposes of 3917, "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). "Tubes, pipes and hoses" 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 3918, "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 3920 and 3921, "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.- 3925 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 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, 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 3901.30.00, 3903.20.00, 3903.30.00 and 3904.30.00 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 3920.43.00, "plasticisers" includes secondary plasticisers.

Additional Notes.

- 1.- In this Chapter, addition products of polyols with isocyanates, whether or not containing unreacted hydroxyl or isocyanate groups, are to be classified within 3909.50.
- In 3909.50.10, "polyols" means polyhydroxy compounds containing 2 or more hydroxyl groups per molecule.