

2017 Tariff Classification – current at 31 December 2021

Please be aware that some pages have been superseded.

To check the current tariff classification and rate of customs duty that applies to your goods, please check the [Current Tariff Classification page](#) on the Australian Border Force website.

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 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Additional Note.

- 1.- For the purposes of 3926.20.21 and 4015.90.21, "anti-radiation suits, anti-contamination suits, and similar protective garments" means full body, vapour barrier suits for protection against toxic gases, chemicals or thermal hazards.

CHAPTER 39
Plastics and articles thereof

Sub-Chapter I

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

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- 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
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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);
- (l) 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);

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- (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, and monopods, bipods, tripods and similar articles).
- 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 co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
- If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
- 5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6.- In 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.

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- 7.- 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (3901 to 3914.00.00).
- 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, 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" (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, 3901.40.00, 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.

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- (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.
- 2.- In 3909.50.10, "polyols" means polyhydroxy compounds containing 2 or more hydroxyl groups per molecule.

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Reference Number	Statistical Code/Unit	Goods	Rate #
SUB-CHAPTER I			
PRIMARY FORMS			
3901		POLYMERS OF ETHYLENE, IN PRIMARY FORMS:	
3901.10.00		- Polyethylene having a specific gravity of less than 0.94	5% CA:Free
	01 kg	<i>Linear low density polyethylene (LLDPE)</i>	
	02 kg	<i>Low density polyethylene (LDPE)</i>	
3901.20.00	03 kg	- Polyethylene having a specific gravity of 0.94 or more	5% CA:Free
3901.30.00		- Ethylene-vinyl acetate copolymers	5% CA:Free
	04 kg	<i>Liquid forms; adhesives</i>	
	05 kg	<i>Other</i>	
★ ★★ 3901.40.00	14 kg	- Ethylene alpha olefin copolymers, having a specific gravity of less than 0.94	5% CA:Free
★★ 3901.90.00	27 kg	- Other	5% CA:Free
3902		POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS:	
3902.10.00	07 kg	- Polypropylene	5%
3902.20.00	08 kg	- Polyisobutylene	Free
3902.30.00		- Propylene copolymers	5%
	09 kg	<i>Compounds; adhesives</i>	
	10 kg	<i>Other</i>	
3902.90.00	11 kg	- Other	5%
3903		POLYMERS OF STYRENE, IN PRIMARY FORMS:	
3903.1		- Polystyrene:	
3903.11.00	12 kg	-- Expansible	5%
3903.19.00	13 kg	-- Other	5%
3903.20.00	28 kg	- Styrene-acrylonitrile (SAN) copolymers	5%
3903.30.00	15 kg	- Acrylonitrile-butadiene-styrene (ABS) copolymers	5%
3903.90.00	16 kg	- Other	5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

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DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

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Reference Number	Statistical Code/Unit	Goods	Rate #
3904		POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS:	
3904.10.00		- Poly(vinyl chloride), not mixed with any other substances	5%
	17 kg	<i>Paste making</i>	
	18 kg	<i>Other</i>	
3904.2		- Other poly(vinyl chloride):	
3904.21.00	19 kg	-- Non-plasticised	5%
3904.22.00	20 kg	-- Plasticised	5%
3904.30.00	21 kg	- Vinyl chloride-vinyl acetate copolymers	5%
3904.40.00	22 kg	- Other vinyl chloride copolymers	5%
3904.50.00	23 kg	- Vinylidene chloride polymers	5%
3904.6		- Fluoro-polymers:	
3904.61.00	24 kg	-- Polytetrafluoroethylene	5%
3904.69.00	25 kg	-- Other	5%
3904.90.00	26 kg	- Other	5%
3905		POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS:	
3905.1		- Poly(vinyl acetate):	
3905.12.00	35 kg	-- In aqueous dispersion	5%
3905.19.00	36 kg	-- Other	5%
3905.2		- Vinyl acetate copolymers:	
3905.21.00	37 kg	-- In aqueous dispersion	5%
3905.29.00	38 kg	-- Other	5%
3905.30.00	39 kg	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5%
3905.9		- Other:	
3905.91.00	40 kg	-- Copolymers	5%
3905.99.00	41 kg	-- Other	5%

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Reference Number	Statistical Code/Unit	Goods	Rate #
3906		ACRYLIC POLYMERS IN PRIMARY FORMS:	
3906.10.00		- Poly(methyl methacrylate)	5%
	04 kg	<i>Powders; granules; flakes</i>	
	38 kg	<i>Other</i>	
3906.90.00		- Other	5%
	06 kg	<i>Emulsions</i>	
	07 kg	<i>Flocculating agents</i>	
	08 kg	<i>Powders; granules; flakes</i>	
	09 kg	<i>Other</i>	
3907		POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS:	
3907.10.00	10 kg	- Polyacetals	5% CA:Free
3907.20.00		- Other polyethers	5%
	38 kg	<i>Polyethylene oxide (including polyethylene glycols)</i>	
	39 kg	<i>Propylene oxide based polyols</i>	
	40 kg	<i>Other</i>	
3907.30.00		- Epoxide resins	5%
	14 kg	<i>Liquid</i>	
	15 kg	<i>Solid</i>	
3907.40.00		- Polycarbonates	5% CA:Free
	16 kg	<i>Uncompounded</i>	
	17 kg	<i>Other</i>	
3907.50.00	18 kg	- Alkyd resins	5%
3907.6		- Poly(ethylene terephthalate):	
★ ★★ 3907.61.00	34 kg	-- Having a viscosity number of 78 ml/g or higher	5% CA:Free
★ ★★ 3907.69.00	42 kg	-- Other	5% CA:Free
3907.70.00	20 kg	- Poly(lactic acid)	5%
3907.9		- Other polyesters:	
3907.91.00		-- Unsaturated	5%
	32 kg	<i>Vinyl ester resin</i>	
	33 kg	<i>Other</i>	

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Reference Number	Statistical Code/Unit	Goods	Rate #
3907.99		-- Other:	
3907.99.10	21 kg	--- Polybutylene terephthalate	5% CA:Free
★ ★★ 3907.99.20	22 kg	--- Thermoplastic liquid crystal aromatic polyester copolymers	5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free
★★ 3907.99.90		--- Other	5%
	23 kg	<i>Polyester polyols</i>	
	90 kg	<i>Other</i>	
3908		POLYAMIDES IN PRIMARY FORMS:	
3908.10.00	25 kg	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	5% CA:Free
3908.90.00	26 kg	- Other	5% CA:Free
3909		AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS:	
3909.10.00	27 kg	- Urea resins; thiourea resins	5%
3909.20.00	28 kg	- Melamine resins	5%
★ 3909.3		- Other amino-resins:	
★ ★★ 3909.31.00	35 kg	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	5%
★ ★★ 3909.39.00	36 kg	-- Other	5%
★★ 3909.40.00	30 kg	- Phenolic resins	5%
3909.50		- Polyurethanes:	
3909.50.10	31 kg	--- Goods, as follows: (a) addition products of polyols, being: (i) polyester polyols; or (ii) polyether polyols, being, or having the essential character of, ethylene oxide or propylene oxide derivatives, reacted with isocyanates, containing unreacted hydroxyl or isocyanate groups and, normally, further reacted through these hydroxyl or isocyanate groups; (b) goods, put up in sets consisting of two or more separate constituents which, when mixed together, form a polyurethane	5%
3909.50.90	05 kg	--- Other	5% CA:Free

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Unless otherwise indicated general rate applies for CA.

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Reference Number	Statistical Code/Unit	Goods	Rate #
3910.00.00		SILICONES IN PRIMARY FORMS	5%
	06 kg	<i>Silicone fluids; silicone rubber</i>	
	07 kg	<i>Other</i>	
3911		PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:	
3911.10.00	30 kg	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5%
3911.90.00	10 kg	- Other	5%
3912		CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:	
3912.1		- Cellulose acetates:	
3912.11.00	11 kg	-- Non-plasticised	Free
3912.12.00	12 kg	-- Plasticised	Free
3912.20.00	13 kg	- Cellulose nitrates (including collodions)	5%
3912.3		- Cellulose ethers:	
3912.31.00	14 kg	-- Carboxymethylcellulose and its salts	5%
3912.39.00		-- Other	5%
	15 kg	<i>Hydroxyethylcellulose</i>	
	16 kg	<i>Hydroxypropylmethylcellulose</i>	
	09 kg	<i>Other</i>	
3912.90.00	19 kg	- Other	5%
3913		NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:	
3913.10.00	20 kg	- Alginic acid, its salts and esters	5%
★★ 3913.90.00	24 kg	- Other	5%
3914.00.00		ION-EXCHANGERS BASED ON POLYMERS OF 3901 TO 3913, IN PRIMARY FORMS	5%
	22 kg	<i>Of the styrene type</i>	
	23 kg	<i>Other</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

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Reference Number	Statistical Code/Unit	Goods	Rate #
SUB-CHAPTER II			
WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
3915		WASTE, PARINGS AND SCRAP, OF PLASTICS:	
3915.10.00	31 kg	- Of polymers of ethylene	5% CA:Free
3915.20.00	26 kg	- Of polymers of styrene	5% CA:Free
3915.30.00	27 kg	- Of polymers of vinyl chloride	5% CA:Free
3915.90		- Of other plastics:	
3915.90.10	28 kg	--- Of plastics, as follows: (a) of polymers of propylene; (b) of polymers of vinyl; (c) of polymers of vinylidene	5% CA:Free
3915.90.90	29 kg	--- Of other plastics	5%
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:	
3916.10.00	01 m	- Of polymers of ethylene	5% CA:Free
3916.20.00	82 m	- Of polymers of vinyl chloride	5%
3916.90.00	04 m	- Of other plastics	5%
3917		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
	86 m	<i>Of hardened protein</i>	
	87 m	<i>Other</i>	
3917.2		- Tubes, pipes and hoses, rigid:	
3917.21		-- Of polymers of ethylene:	
3917.21.10	88 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
3917.21.90	89 m	--- Other	5% CA:Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

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DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 7
Chapter 39/13

R.10

Reference Number	Statistical Code/Unit	Goods	Rate #
3917.22.00	90 m	-- Of polymers of propylene	5%
3917.23.00	91 m	-- Of polymers of vinyl chloride	5%
3917.29.00	03 m	-- Of other plastics	5%
3917.3		- Other tubes, pipes and hoses:	
3917.31		-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:	
3917.31.10	94 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
3917.31.90	95 m	--- Other	5% CA:Free
3917.32		-- Other, not reinforced or otherwise combined with other materials, without fittings:	
3917.32.10	96 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
3917.32.90		--- Other	5% CA:Free
	53 m	<i>Of polymers of vinyl chloride</i>	
	34 m	<i>Of polymers of ethylene or of propylene</i>	
	35 m	<i>Of other plastics</i>	
3917.33		-- Other, not reinforced or otherwise combined with other materials, with fittings:	
3917.33.10	55 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
3917.33.90	56 m	--- Other	5% CA:Free
3917.39		-- Other:	
3917.39.10	57 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
3917.39.90		--- Other	5% CA:Free
	48 m	<i>Of polymers of vinyl chloride</i>	
	58 m	<i>Of other plastics</i>	
3917.40.00		- Fittings	5% CA:Free
	53 kg	<i>Of polymers of ethylene or of propylene</i>	
	59 kg	<i>Of other plastics</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/17

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 7
Chapter 39/14

Reference Number	Statistical Code/Unit	Goods	Rate #
3918		FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER:	
3918.10.00		- Of polymers of vinyl chloride	5% CA:Free
	23 sm	<i>Floor tiles</i>	
	24 sm	<i>Other floor coverings: .Not exceeding 1 200 mm in width .Exceeding 1 200 mm in width: ..Of solid composition without a foam layer base: ...Not exceeding 2 mm in thickness ...Exceeding 2 mm in thickness ..Of solid composition with a foam layer base ..Other</i>	
	25 sm	<i>...Not exceeding 2 mm in thickness</i>	
	26 sm	<i>...Exceeding 2 mm in thickness</i>	
	27 sm	<i>..Of solid composition with a foam layer base</i>	
	21 sm	<i>..Other</i>	
	30 sm	<i>Wall or ceiling coverings</i>	
3918.90.00		- Of other plastics	5%
	31 sm	<i>Foam underlay for carpets</i>	
	32 sm	<i>Other</i>	
3919		SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS:	
3919.10.00		- In rolls of a width not exceeding 20 cm	5%
	71 kg	<i>Of polyester</i>	
	61 kg	<i>Of polymers of ethylene</i>	
	59 sm	<i>Of polymers of propylene</i>	
	77 kg	<i>Of other plastics</i>	
★ 3919.90		- Other:	
★★ 3919.90.10	80 kg	--- Self adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	5%
			From 1 July 2018 2.5%
			From 1 July 2019 Free
★★ 3919.90.90		--- Other	5%
	81 kg	<i>Of polyester</i>	
	82 kg	<i>Of polyurethanes</i>	
		<i>Of polymers of ethylene:</i>	
	72 kg	<i>.Of polyethylene</i>	
	73 kg	<i>.Other</i>	
	83 kg	<i>Of polypropylene</i>	
	84 kg	<i>Of polyvinyl chloride</i>	
	85 kg	<i>Of other plastics</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 7
Chapter 39/15

R.6

Reference Number	Statistical Code/Unit	Goods	Rate #
3920		OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS:	
3920.10.00		- Of polymers of ethylene	5% CA:Free
		<i>Of polyethylene:</i>	
		<i>.Not exceeding 0.08 mm in thickness:</i>	
	22 kg	<i>..Printed, embossed or otherwise surface-worked, except merely polished</i>	
		<i>..Other:</i>	
	20 kg	<i>...Low density</i>	
	21 kg	<i>...Other</i>	
		<i>.Exceeding 0.08 mm in thickness:</i>	
	25 kg	<i>..Printed, embossed or otherwise surface-worked, except merely polished</i>	
		<i>..Other:</i>	
	40 kg	<i>...Low density</i>	
	41 kg	<i>...Other</i>	
		<i>Other:</i>	
	50 kg	<i>.Not exceeding 0.08 mm in thickness</i>	
	51 kg	<i>.Exceeding 0.08 mm in thickness</i>	
3920.20.00		- Of polymers of propylene	5%
		<i>Film:</i>	
		<i>.Not exceeding 0.08 mm in thickness:</i>	
		<i>..Biaxially oriented:</i>	
	01 kg	<i>...Metallised</i>	
	09 kg	<i>...Other</i>	
	13 kg	<i>..Other</i>	
	24 kg	<i>.Exceeding 0.08 mm in thickness</i>	
		<i>Tape:</i>	
	05 kg	<i>.Strapping</i>	
	06 kg	<i>.Other</i>	
	07 kg	<i>Other</i>	
3920.30.00	09 kg	- Of polymers of styrene	5% CA:Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

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DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 7
Chapter 39/16

Reference Number	Statistical Code/Unit	Goods	Rate #
3920.4		- Of polymers of vinyl chloride:	
★★ 3920.43.00		-- Containing by weight not less than 6% of plasticisers	5% CA:Free
	55 kg	<i>Rigid</i>	
		<i>Flexible:</i>	
		<i>.Not exceeding 0.08 mm in thickness:</i>	
	57 kg	<i>..Food grade film</i>	
	58 kg	<i>..Other</i>	
	63 kg	<i>.Exceeding 0.08 mm but not exceeding 0.5 mm in thickness</i>	
	69 kg	<i>.Exceeding 0.5 mm in thickness</i>	
★★ 3920.49.00		-- Other	5% CA:Free
		<i>Rigid:</i>	
	67 kg	<i>.Not exceeding 0.25 mm in thickness</i>	
	68 kg	<i>.Exceeding 0.25 mm but not exceeding 0.5 mm in thickness</i>	
	70 kg	<i>.Exceeding 0.5 mm in thickness</i>	
		<i>Flexible:</i>	
		<i>.Not exceeding 0.08 mm in thickness:</i>	
	72 kg	<i>..Food grade film</i>	
	73 kg	<i>..Other</i>	
	76 kg	<i>.Exceeding 0.08 mm but not exceeding 0.5 mm in thickness</i>	
	78 kg	<i>.Exceeding 0.5 mm in thickness</i>	
3920.5		- Of acrylic polymers:	
3920.51.00	01 kg	-- Of poly(methyl methacrylate)	5%
3920.59.00	02 kg	-- Other	5%
3920.6		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920.61.00	07 kg	-- Of polycarbonates	5%
★★ 3920.62.00		-- Of poly(ethylene terephthalate)	5%
		<i>Coated:</i>	
	10 kg	<i>.Copying, drafting and metallised film</i>	
	19 kg	<i>.Other</i>	
		<i>Uncoated:</i>	
	41 kg	<i>.Not exceeding 0.38 mm in thickness</i>	
	45 kg	<i>.Exceeding 0.38 mm in thickness</i>	
3920.63.00	36 kg	-- Of unsaturated polyesters	5%
3920.69.00	37 kg	-- Of other polyesters	5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★S Operative 1/1/12

Unless otherwise indicated general rate applies for CA.

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DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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SCHEDULE 3**

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Chapter 39/17

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
3920.7		- Of cellulose or its chemical derivatives:	
★★ 3920.71.00	08 kg	-- Of regenerated cellulose	Free
3920.73.00	11 kg	-- Of cellulose acetate	Free
★★ 3920.79.00	13 kg	-- Of other cellulose derivatives	Free
3920.9		- Of other plastics:	
3920.91.00	15 kg	-- Of poly(vinyl butyral)	5% CA:Free
3920.92.00	16 sm	-- Of polyamides	5% CA:Free
3920.93.00	21 sm	-- Of amino-resins	Free
3920.94.00	22 sm	-- Of phenolic resins	Free
★★ 3920.99.00	23 kg	-- Of other plastics	5%
3921		OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS:	
3921.1		- Cellular:	
3921.11.00	15 kg	-- Of polymers of styrene	5% CA:Free
★★ 3921.12.00	21 kg	-- Of polymers of vinyl chloride	5% CA:Free
3921.13.00	42 ..	-- Of polyurethanes	5% CA:Free
3921.14.00	43 kg	-- Of regenerated cellulose	5%
★★ 3921.19.00	26 kg	-- Of other plastics	5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 1/1/12

Unless otherwise indicated general rate applies for CA.

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DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF
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Section 7
Chapter 39/18

Reference Number	Statistical Code/Unit	Goods	Rate #
3921.90		- Other:	
3921.90.10	48 kg	--- Of cellulose or its chemical derivatives, coated, covered or laminated	Free
★★ 3921.90.90		--- Other	5%
	16 kg	<i>Of polymers of ethylene:</i>	
	17 kg	<i>.Low density polyethylene</i>	
		<i>.Other</i>	
	20 kg	<i>Of polymers of propylene:</i>	
	21 kg	<i>.Film</i>	
		<i>.Other</i>	
	31 kg	<i>Of vinyl polymers:</i>	
		<i>.Textile fabric coated or laminated on both sides</i>	
	62 kg	<i>.Other</i>	
	74 kg	<i>Of other plastics:</i>	
		<i>.Metallised polyester film</i>	
		<i>.Aminoplast or phenoplast laminated rigid sheets:</i>	
	82 kg	<i>..High pressure laminates</i>	
	83 kg	<i>..Low pressure laminates</i>	
	85 kg	<i>.Other</i>	
3922		BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS:	
3922.10.00	01 No	- Baths, shower-baths, sinks and wash-basins	5% CA:Free
3922.20.00	78 No	- Lavatory seats and covers	5% CA:Free
3922.90.00	08 No	- Other	5% CA:Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 1/1/12

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SCHEDULE 3**

Section 7
Chapter 39/19

R.6

Reference Number	Statistical Code/Unit	Goods	Rate #
3923		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	49 kg	--- Boxes, cases, crates and similar articles, of plastic, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks or reticles	5% CA:Free
		From 1 July 2018	2.5% CA:Free
		From 1 July 2019	Free
★★ 3923.10.90		--- Other	5% CA:Free
		<i>For compact discs:</i>	
	50 No	<i>.Complete assemblies (box and tray combined)</i>	
		<i>.Parts:</i>	
	61 No	<i>..Boxes (jewel cases) only</i>	
	62 ..	<i>..Other</i>	
		<i>Other:</i>	
	73 kg	<i>.Of polymers of styrene or of polymers of vinyl chloride</i>	
	74 kg	<i>.Of polymers of ethylene or of propylene</i>	
	75 kg	<i>.Of other plastics</i>	
3923.2		- Sacks and bags (including cones):	
3923.21.00		-- Of polymers of ethylene	5%
		<i>Shopping bags not designed for prolonged use:</i>	
		<i>.Of polyethylene:</i>	
	24 kg	<i>..Low density</i>	
	25 kg	<i>..Other</i>	
	26 kg	<i>.Other</i>	
		<i>Other:</i>	
		<i>.Polyethylene:</i>	
	27 kg	<i>..Low density</i>	
	28 kg	<i>..Other</i>	
	29 kg	<i>.Other</i>	
3923.29.00	30 kg	-- Of other plastics	5%
3923.30.00		- Carboys, bottles, flasks and similar articles	5% CA:Free
	51 kg	<i>Of polymers of styrene or of polymers of vinyl chloride</i>	
	52 kg	<i>Of polymers of ethylene or of propylene</i>	
	53 kg	<i>Of other plastics</i>	
3923.40.00	55 No	- Spools, cops, bobbins and similar supports	5% CA:Free

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★ Operative 1/1/17

★★ S Operative 1/1/17

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Reference Number	Statistical Code/Unit	Goods	Rate #
3923.50.00		- Stoppers, lids, caps and other closures	5% CA:Free
	58 kg	<i>Of polymers of styrene or of polymers of vinyl chloride</i>	
	59 kg	<i>Of polymers of ethylene or of propylene</i>	
	60 kg	<i>Of other plastics</i>	
3923.90.00		- Other	5% CA:Free
	01 No	<i>Of polymers of ethylene or of propylene</i>	
	09 No	<i>Of other plastics: .Collapsible plastic tubes</i>	
	10 No	<i>.Other</i>	
3924		TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS:	
3924.10.00	90 ..	- Tableware and kitchenware	5% CA:Free
3924.90.00		- Other	5% CA:Free
	09 ..	<i>Of polymers of ethylene or of propylene</i>	
	10 ..	<i>Of other plastics</i>	
3925		BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
3925.10.00	91 No	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L	5% CA:Free
3925.20.00	92 ..	- Doors, windows and their frames and thresholds for doors	5% CA:Free
3925.30.00		- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	5% CA:Free
	93 ..	<i>Of polymers of styrene, ethylene or of polymers of vinyl chloride</i>	
	94 ..	<i>Of other plastics</i>	
3925.90.00	95 ..	- Other	5% CA:Free

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1/1/12

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DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

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Section 7
Chapter 39/21

(Chapter 40 follows)

R.11

Reference Number	Statistical Code/Unit	Goods	Rate #
3926		OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF 3901 TO 3914.00.00:	
3926.10.00		- Office or school supplies	5% CA:Free
	61 ..	<i>Of polymers of styrene</i>	
	62 ..	<i>Of polymers of ethylene or of propylene</i>	
	63 ..	<i>Of other plastics</i>	
3926.20		- Articles of apparel and clothing accessories (including gloves, mittens and mitts):	
3926.20.10	21 ..	--- Corset busks	5% CA:Free
3926.20.2		--- Garments:	
3926.20.21	57 ..	---- Anti-radiation suits, anti-contamination suits, and similar protective garments	5%
3926.20.29	30 <i>No</i>	---- Other	10% DC:5%
		From 1 January 2015	5%
3926.20.90	39 ..	--- Other	Free
3926.30		- Fittings for furniture, coachwork or the like:	
3926.30.10	97 ..	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
3926.30.90	98 ..	--- Other	5% CA:Free
3926.40.00	99 ..	- Statuettes and other ornamental articles	5% CA:Free
3926.90		- Other:	
3926.90.10	10 ..	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
★★ 3926.90.90		--- Other	5% CA:Free
		<i>Of polymers of ethylene or of propylene:</i>	
	82 <i>No</i>	<i>.Tarpaulins</i>	
	86 <i>NR</i>	<i>.Other</i>	
	89 <i>NR</i>	<i>Of other plastics</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ Operative 1/1/17

CHAPTER 40
Rubber and articles thereof

-
- 4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
- 4002 Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of 4001 with any product of this heading, in primary forms or in plates, sheets or strip
- 4003 Reclaimed rubber in primary forms or in plates, sheets or strip
- 4004 Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom
- 4005 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
- 4006 Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber
- 4007 Vulcanised rubber thread and cord
- 4008 Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
- 4009 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
- 4010 Conveyor or transmission belts or belting, of vulcanised rubber
- 4011 New pneumatic tyres, of rubber
- 4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber
- 4013 Inner tubes, of rubber
- 4014 Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber
- 4015 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber
- 4016 Other articles of vulcanised rubber other than hard rubber
- 4017 Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber
-

Notes.

- 1.- Except where the context otherwise requires, throughout this Schedule "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
- 2.- This Chapter does not cover:
- (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;

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- (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of 4011 to 4013).
- 3.- In 4001 to 4003.00.00 and 4005, "primary forms" applies only to the following forms:
- (a) Liquids and pastes (including latex, whether or not prevulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
- 4.- In Note 1 to this Chapter and in 4002, "synthetic rubber" applies to:
- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5.- (A) 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of prevulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

**CUSTOMS TARIFF
SCHEDULE 3**

R.2

**Section 7
Chapter 40/3**

- 6.- For the purposes of 4004.00.00, "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- 7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of 4008.
- 8.- 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9.- In 4001, 4002, 4003.00.00, 4005 and 4008, "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In 4008 "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 7
Chapter 40/5

R.5

Reference Number	Statistical Code/Unit	Goods	Rate #
4001		NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:	
4001.10.00	<i>01 kg</i>	- Natural rubber latex, whether or not prevulcanised	Free
4001.2		- Natural rubber in other forms:	
4001.21.00	<i>02 kg</i>	-- Smoked sheets	Free
4001.22.00	<i>03 kg</i>	-- Technically specified natural rubber (TSNR)	Free
4001.29.00	<i>04 kg</i>	-- Other	Free
4001.30.00	<i>05 kg</i>	- Balata, gutta-percha, guayule, chicle and similar natural gums	Free
4002		SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:	
4002.1		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
4002.11.00	<i>06 kg</i>	-- Latex	5%
4002.19.00		-- Other	5%
		<i>Styrene-butadiene rubber (SBR):</i>	
	<i>07 kg</i>	<i>.Oil-extended</i>	
	<i>08 kg</i>	<i>.Other</i>	
	<i>09 kg</i>	<i>Carboxylated styrene-butadiene rubber (XSBR)</i>	
4002.20.00	<i>10 kg</i>	- Butadiene rubber (BR)	5%
4002.3		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
4002.31.00	<i>11 kg</i>	-- Isobutene-isoprene (butyl) rubber (IIR)	5%
4002.39.00	<i>12 kg</i>	-- Other	5%
4002.4		- Chloroprene (chlorobutadiene) rubber (CR):	
4002.41.00	<i>13 kg</i>	-- Latex	5%
4002.49.00	<i>14 kg</i>	-- Other	5%
4002.5		- Acrylonitrile-butadiene rubber (NBR):	
4002.51.00	<i>15 kg</i>	-- Latex	5%
4002.59.00	<i>16 kg</i>	-- Other	5%

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1/1/12

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**CUSTOMS TARIFF
SCHEDULE 3**

**Section 7
Chapter 40/6**

Reference Number	Statistical Code/Unit	Goods	Rate #
4002.60.00	17 kg	- Isoprene rubber (IR)	Free
4002.70.00		- Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%
	18 kg	<i>Ethylene-propylene terpolymers (EPDM-EPT)</i>	
	19 kg	<i>Other</i>	
4002.80.00	20 kg	- Mixtures of any product of 4001 with any product of this heading	5%
4002.9		- Other:	
4002.91.00	21 kg	-- Latex	5%
4002.99.00	90 kg	-- Other	5%
4003.00.00	24 kg	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	5%
4004.00.00	25 kg	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	5%
4005		COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:	
★ 4005.10.00 †	26 kg	- Compounded with carbon black or silica	5% MY:Free
★ 4005.20.00 †	27 kg	- Solutions; dispersions other than those of 4005.10.00	5% MY:Free
4005.9		- Other:	
★ 4005.91.00 †	28 kg	-- Plates, sheets and strip	5% MY:Free
★ 4005.99.00 †	35 kg	-- Other	5% MY:Free
4006		OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER:	
4006.10.00	01 kg	- "Camel-back" strips for retreading rubber tyres	5%
4006.90.00	02 kg	- Other	5%

† Subheadings 4005.10.00, 4005.20.00, 4005.91.00 and 4005.99.00 are Free under both the Malaysia-Australia Trade Agreement and the Malaysia-Australia Free Trade Agreement. To access these rates, the Preference Scheme "MYT" or "MFTA", respectively, should be quoted on Import Declarations with the corresponding Preference Rule.

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★ Operative 1/1/13

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 7
Chapter 40/7

R.9

Reference Number	Statistical Code/Unit	Goods	Rate #
4007.00.00	03 kg	VULCANISED RUBBER THREAD AND CORD	5%
4008		PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER:	
4008.1		- Of cellular rubber:	
★★ 4008.11.00		-- Plates, sheets and strip	5%
	36 sm	Carpet underlay	
	37 kg	Other	
4008.19.00	06 kg	-- Other	5%
4008.2		- Of non-cellular rubber:	
4008.21		-- Plates, sheets and strip:	
4008.21.10	34 sm	--- Natural rubber sheets produced by adding vulcanising agents directly to fresh field latex before coagulation, containing not less than 90% natural rubber hydrocarbons	Free
4008.21.90	72 kg	--- Other	5%
4008.29.00	12 kg	-- Other	5%
4009		TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES):	
4009.1		- Not reinforced or otherwise combined with other materials:	
4009.11		-- Without fittings:	
4009.11.10	80 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.11.90	83 m	--- Other	5% CA:Free
4009.12		-- With fittings:	
4009.12.10	84 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.12.90	87 m	--- Other	5% CA:Free

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★★ S Operative 1/1/14

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 7
Chapter 40/8

Reference Number	Statistical Code/Unit	Goods	Rate #
4009.2		- Reinforced or otherwise combined only with metal:	
4009.21		-- Without fittings:	
4009.21.10	88 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.21.90	90 m	--- Other	5% CA:Free
4009.22		-- With fittings:	
4009.22.10	91 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.22.90	94 m	--- Other	5% CA:Free
4009.3		- Reinforced or otherwise combined only with textile materials:	
4009.31		-- Without fittings:	
4009.31.10	95 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.31.90	96 m	--- Other	5% CA:Free
4009.32		-- With fittings:	
4009.32.10	97 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.32.90	99 m	--- Other	5% CA:Free
4009.4		- Reinforced or otherwise combined with other materials:	
4009.41		-- Without fittings:	
4009.41.10	50 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.41.90	53 m	--- Other	5% CA:Free
4009.42		-- With fittings:	
4009.42.10	55 m	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.42.90	58 m	--- Other	5% CA:Free

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1/1/12

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 7
Chapter 40/9

R.10

Reference Number	Statistical Code/Unit	Goods	Rate #
4010		CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER:	
4010.1		- Conveyor belts or belting:	
4010.11.00		-- Reinforced only with metal	5%
	60 m	<i>Not exceeding 915 mm in width</i>	
	38 m	<i>Exceeding 915 mm but not exceeding 1 375 mm in width</i>	
	39 m	<i>Exceeding 1 375 mm in width</i>	
4010.12.00		-- Reinforced only with textile materials	5%
		<i>Conveyor belting:</i>	
	40 m	<i>.Not exceeding 915 mm in width</i>	
	41 m	<i>.Exceeding 915 mm in width</i>	
	42 ..	<i>Conveyor belts</i>	
4010.19.00	90 ..	-- Other	5%
4010.3		- Transmission belts or belting:	
4010.31.00	62 No	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%
4010.32.00	64 No	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%
4010.33.00	66 No	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%
4010.34.00	68 No	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%
4010.35.00	70 ..	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%
4010.36.00	72 ..	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%
4010.39.00	74 ..	-- Other	5%

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1/1/12

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 7
Chapter 40/10

Reference Number	Statistical Code/Unit	Goods	Rate #
4011		NEW PNEUMATIC TYRES, OF RUBBER:	
4011.10.00		- Of a kind used on motor cars (including station wagons and racing cars)	5%
	98 No	<i>High performance (i.e. with aspect ratio not greater than 55)</i>	
		<i>Other:</i>	
	05 No	<i>.Radial ply</i>	
	06 No	<i>.Other</i>	
4011.20.00		- Of a kind used on buses or lorries	5%
		<i>Light truck (having a nominal rim diameter code equal to or less than 17.5):</i>	
	81 No	<i>.Radial ply</i>	
	20 No	<i>.Other</i>	
		<i>Other:</i>	
	86 No	<i>.Radial ply</i>	
	21 No	<i>.Other</i>	
4011.30.00	11 No	- Of a kind used on aircraft	Free
4011.40.00	12 No	- Of a kind used on motorcycles	Free
4011.50.00	13 No	- Of a kind used on bicycles	Free
★ ★★ 4011.70.00	20 No	- Of a kind used on agricultural or forestry vehicles and machines	5%
★ ★★ 4011.80.00	21 No	- Of a kind used on construction, mining or industrial handling vehicles and machines	5%
★ ★★ 4011.90.00	22 No	- Other	5%

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★ Operative 1/1/17

★★S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 7
Chapter 40/11

R.12

Reference Number	Statistical Code/Unit	Goods	Rate #
4012		RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER:	
4012.1		- Retreaded tyres:	
4012.11.00	83 No	-- Of a kind used on motor cars (including station wagons and racing cars)	5%
4012.12.00	85 No	-- Of a kind used on buses or lorries	5%
4012.13.00	86 No	-- Of a kind used on aircraft	5%
4012.19.00	89 No	-- Other	5%
4012.20.00	91 No	- Used pneumatic tyres	5%
4012.90.00		- Other	5%
	27 No	<i>Solid tyres</i>	
	30 ..	<i>Other</i>	

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1/1/12

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 7
Chapter 40/12

Reference Number	Statistical Code/Unit	Goods	Rate #
4013		INNER TUBES, OF RUBBER:	
4013.10.00	01 No	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	5%
4013.20.00	02 No	- Of a kind used on bicycles	Free
4013.90.00	03 No	- Other	5%
4014		HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER:	
4014.10.00	04 No	- Sheath contraceptives	Free
4014.90.00	55 ..	- Other	5%
4015		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER:	
4015.1		- Gloves, mittens and mitts:	
4015.11.00	90 Pr	-- Surgical	5%
4015.19		-- Other:	
4015.19.10	92 Pr	--- Mittens and mitts, specially designed for use in sports	5%
4015.19.90	95 Pr	--- Other	5%
4015.90		- Other:	
4015.90.10	97 No	--- Diving dress, wetsuits, and similar garments	5%
4015.90.2		--- Garments, NSA, other than: (a) aprons of a kind used for X-ray protection; or (b) pilches:	
4015.90.21	26 ..	---- Anti-radiation suits, anti-contamination suits, and similar protective garments	5%
4015.90.29	57 No	---- Other	5%
4015.90.90	11 ..	--- Other	Free

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1/1/12

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 7
Chapter 40/13

(Section 8 follows)

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
4016		OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER:	
4016.10.00	12 ..	- Of cellular rubber	5%
4016.9		- Other:	
4016.91.00	13 <i>sm</i>	-- Floor coverings and mats	5%
4016.92.00	14 <i>No</i>	-- Erasers	5%
4016.93.00		-- Gaskets, washers and other seals	5%
	15 <i>No</i>	<i>Oil seal rings</i>	
	16 ..	<i>Other</i>	
4016.94.00	17 <i>No</i>	-- Boat or dock fenders, whether or not inflatable	5%
4016.95.00	25 <i>No</i>	-- Other inflatable articles	5%
★★ 4016.99.00		-- Other	5%
	56 ..	<i>Stationery; printers' blankets for use with printing machines</i>	
	58 ..	<i>Other</i>	
4017.00.00	24 ..	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	5%

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★★ S Operative 1/1/12

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