

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 subsidiary 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.

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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, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).
- 3.- 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, dovescotes; 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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Reference Number	Statistical Code/Unit	Goods	Rate #
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
★ 3907.2		- Other polyethers:	
★ 3907.21.00	11 kg	-- Bis(polyoxyethylene) methylphosphonate	5%
★ 3907.29.00	12 kg	-- Other	5%
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>	

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

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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.

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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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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%
★ 3911.20.00	01 kg	- Poly(1,3-phenylene methylphosphonate)	5%
★★ 3911.90.00	02 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>	

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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

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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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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:	
★ 4015.12.00	10 Pr	-- Of a kind used for medical, surgical, dental or veterinary purposes	5%
4015.19		-- Other:	
4015.19.10	92 Pr	--- Mittens and mitts, specially designed for use in sports	5%
★★ 4015.19.90	96 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

★ Subheading 4015.11.00 has been repealed.

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