

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
--------------------	-------------------------	-------------	--------------	----------------	-------------	------------	-------------	-------------	---------------	----------------	-----------------

Section VII

Plastics and Articles thereof; Rubber and Articles thereof

Notes.

- 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 Section VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - presented together; and
 - identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 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.

- Throughout this Schedule 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 this Schedule any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
- This Chapter does not cover:
 - lubricating preparations of heading 2710 or 3403;
 - waxes of heading 2712 or 3404;
 - separate chemically defined organic compounds (Chapter 29);
 - heparin or its salts (heading 3001);
 - solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;
 - organic surface-active agents or preparation of heading 3402;
 - run gums or ester gums (heading 3806);
 - prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);
 - prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);
 - diagnostic or laboratory reagents on a backing of plastics (heading 3822);
 - synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
 - saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202;
 - plaits, wickerwork or other articles of Chapter 46;
 - wall coverings of heading 4814;
 - goods of Section XI (textiles and textile articles);
 - articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - imitation jewellery of heading 7117;
 - articles of Section XVI (machines and mechanical or electrical appliances);
 - parts of aircraft or vehicles of Section XVII;
 - articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - articles of Chapter 91 (for example, clock or watch cases);
 - articles of Chapter 92 (for example, musical instruments or parts thereof);
 - articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - articles of Chapter 95 (for example, toys, games, sports requisites); or

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	(z) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces 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 distills at 300°C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 39.01 and 39.02);										
	(b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);										
	(c) Other synthetic polymers with an average of at least 5 monomer units;										
	(d) Silicones (heading 39.10);										
	(e) Resols (heading 39.09) and other prepolymers.										
4.	The expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.										
	For the purposes of this Chapter, except where the context otherwise requires, copolymers (including 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 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 plastic layer (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 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, warehouse;										
	(h) Ornamental architectural features, for example, flutings, cupolas, dovescotes; and										
	(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircase, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.										

Sub-heading 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 sub-heading named “Other” in the same series :
 - (1) The designation in a sub-heading 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 sub-headings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those sub-headings, 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 sub-heading named “Other”, provided that the chemically modified polymers are not more specifically covered by another sub-heading.

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
(4)	Polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, among the remaining sub-headings 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 sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared.										
(b)	Where there is no sub-heading named "Other" in the same series :										
(1)	Polymers are to be classified in the sub-heading 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 sub-heading 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 sub-heading appropriate to the unmodified polymer.										
Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.											
2.	For the purposes of sub-heading 3920.43, the term "plasticisers" includes secondary plasticisers.										
Note on Effective Duty											
For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140-147, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].											
Note on Countervailing Duty											
CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.30.											
I. Primary Forms											
3901	Polymers of ethylene, in primary forms										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.477, 559; CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006</i>
3901 10	- Polyethylene having a specific gravity of less than 0.94:										
3901 10 10	--- Linear low density polyethylene (LLDPE)	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	
3901 10 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3901 20 00	- Polyethylene having a specific gravity of 0.94 or more	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3901 30 00	- Ethylene-vinyl acetate copolymers	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	<i>Exemption: Effective Duty on Ethylene-vinyl acetate (EVA) is 5% by 21/02-Cus. dated 01.03.2002 Sl. No. 494</i>
3901 90	- Other:										
3901 90 10	--- Linear medium density polyethylene (LMDPE)	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	
3901 90 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3902	Polymers of propylene or of other olefins, in primary forms										<i>CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006.</i>
3902 10 00	- Polypropylene	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 478, 559. Anti-Dumping Duty: See Ntfn 119/2010-Cus. dated 19.11.2010</i>
3902 20 00	- Polyisobutylene	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	<i>Anti-Dumping Duty: See Ntfn 123/2002-Cus. dated 31.10.2002</i>
3902 30 00	- Propylene copolymers	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	<i>Anti-Dumping Duty: See Ntfn 119/2010-Cus. dated 19.11.2010</i>
3902 90 00	- Other	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	
3903	Polymers of styrene, in primary forms										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 479, 559; CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006; CVD on un-exposed polystyrene beads purchased by the Malaria Research Centre is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3903 11 00	- Polystyrene: -- Expansible	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	
3903 19	-- Other:										
3903 19 10	--- Moulding powder	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	
3903 19 90	--- Other	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	
3903 20 00	- Styrene-acrylonitrile (SAN) copoly- mers	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	
3903 30 00	- Acrylonitrile-butadiene - styrene (ABS) copolymers	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	
3903 90 10	- Other: --- Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	
3903 90 20	--- Brominated polystyrene, cotaining by weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in Note 6 (b) to this Chapter	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	
3903 90 90	--- Other	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	<i>Anti-Dumping Duty: See Ntfn 6/2002-Cus. dated 15.01.2002</i>
3904	Polymers of vinyl chloride or of other halogenated olefins, in pri- mary forms										<i>Exemption: Effective Duty on Polmers of Vinyl Chloride is 5% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 480, 559; CVD: Plastic Ma- terial re-processed as speci- fied - Nil by 4/2006-CE dated 01.03.2006</i>
3904 10	- Poly (vinyl chloride), not mixed with any other substances:										
3904 10 10	--- Binders for pigments	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3904 10 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3904 21	- Other poly (vinyl chloride): -- Non-plasticised:										<i>Anti-Dumping Duty: See Ntfn 11/2008-Cus. dated 23.01.2008</i>
3904 21 10	--- Poly (vinyl chloride) resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3904 21 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3904 22	-- Plasticised:										
3904 22 10	--- Poly (vinyl chloride) (PVC) (resins emulsion grade)	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	<i>Anti-Dumping Duty: See Ntfn 70/2010-Cus. dated 25.06.2010; 73/2010-Cus. dated 26.07.2010</i>
3904 22 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3904 30	- Vinyl chloride-vinyl acetate co- polymers:										
3904 30 10	--- Poly (vinyl derivatives)	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3904 30 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3904 40 00	- Other vinyl chloride copolymers: - Vinylidene chloride polymers:	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3904 50 10	--- Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3904 50 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3904 61 00	- Fluro-polymers: -- Polytetrafluoroethylene	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	<i>Anti-Dumping Duty: See Ntfn 47/2010-Cus. dated 05.04.2010; 57/2010-Cus. dated 03.05.2010</i>
3904 69 10	-- Other: --- Poly (vinyl fluoride), in one of the forms mentioned in Note 6 (b) to this Chapter	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3904 69 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3904 90 00	- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; Other vinyl polymers in primary forms										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559; CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006</i>
	- Poly (vinyl acetate):										
3905 12	-- In aqueous dispersion:										
3905 12 10	--- Poly (vinyl acetate) (PVA), moulding material	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3905 12 20	--- Poly (vinyl acetate) resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3905 12 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3905 19	-- Other:										
3905 19 10	--- Poly (vinyl acetate) (PVA), moulding material	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3905 19 20	--- Poly (vinyl acetate) and resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3905 19 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
	- Vinyl acetate copolymers:										
3905 21 00	-- In aqueous dispersion	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3905 29 00	-- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3905 30 00	-- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
	- Other:										
3905 91 00	-- Copolymers	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3905 99	-- Other:										
3905 99 10	--- Poly (vinyl pyrrolidone) (p alcohol)	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3905 99 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3906	Acrylic polymers in primary forms										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559; CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006</i>
	Poly (methyl methacrylate):										
3906 10 10	--- Binders for pigments or inks	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3906 10 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3906 90	- Other:										<i>Exemption: BCD on Sodium Polyacrylate is - 5%. See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559B</i>
3906 90 10	--- Acrylic resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3906 90 20	--- Polyacrylate moulding powder	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3906 90 30	--- Copolymers of acrylonitrile	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3906 90 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559, 559A; CVD: Plastic Material re-processed as specified - Nil; Polyester Chips is 5% by 4/2006-CE dated 01.03.2006</i>
3907 10 00	- Polyacetals	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 20	- Other polyethers:										<i>Anti-Dumping Duty: See Ntfn 15/2008-Cus. dated 05.02.2008; 89/2009-Cus. dated 31.08.2009</i>
3907 20 10	--- Poly (ether alcohols)	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559C</i>
3907 20 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 30	- Epoxide resins:										
3907 30 10	--- Epoxy resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 30 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 40 00	- Polycarbonates	kg.	10.00	5.00	---	4	10	0.47	20.941	Free	<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 480A</i>
3907 50 00	- Alkyd resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3907 60	- Poly (ethylene terephthalate):										
3907 60 10	--- Having an intrinsic viscosity of less than 0.64 dl/g	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 60 20	--- Having an intrinsic viscosity of not less than 0.64 dl/g and not greater than 0.72 dl/g	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 60 90	--- Other (including clean, clourless grades)	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 70 00	- Poly (lactic acid) - Other polyesters:	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 91	-- Unsaturated:										
3907 91 10	--- Maleic resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 91 20	--- Polyester or contract resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 91 30	--- Fumeric Resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 91 40	--- Diallylphthalate resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 91 50	--- Poly (butylene terephthalate)	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 91 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 99	-- Other:										
3907 99 10	--- Diallylphthalate resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 99 20	--- Poly (butylene terephthalate)	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3907 99 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3908	Polyamides in primary forms										<i>Exemption: BCD on Nylon Chips is - 7.5%. See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559D. CVD: Plastic Material re-processed as specified - Nil; Nylon chips is 10% by 4/2006-CE dated 01.03.2006</i>
3908 10	- Polyamide -6, -11,-12, -6, 6, -6, 9, -6, 10 or -6, 12:										
3908 10 10	--- Nylon moulding powder	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3908 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3908 90	- Other:										
3908 90 10	--- Nylon moulding powder	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3908 90 20	-- Nylon in other primary forms	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3908 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559; CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006</i>
3909 10	- Urea resins; Thiourea resins:										
3909 10 10	--- Urea formaldehyde resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 10 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 20	- Melamine resins:										
3909 20 10	--- Melamine formaldehyde resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 20 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 30	- Other amino-resins:										
3909 30 10	--- Poly (phenylene oxide)	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 30 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 40	- Phenolic resins:										
3909 40 10	--- Cresol formaldehyde oxide	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 40 20	--- Phenol formaldehyde resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 40 30	--- Alkyl Phenol formaldehyde resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 40 40	--- Ketonic resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 40 50	--- Phenoxi resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 40 60	--- Terpene phenolic resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 40 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3909 50 00	- Polyurethanes	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3910	Silicones in primary forms										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559; CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006</i>

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3910 00	- Silicones in primary forms:										
3910 00 10	--- Silicone resins	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3910 00 20	--- Silicone oil	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3910 00 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
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										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559; CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006</i>
3911 10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes										
3911 10 10	--- Coumarone-indene resins:	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3911 10 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3911 90	- Other:										
3911 90 10	--- Polysulphones	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3911 90 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559; CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006</i>
	- Cellulose acetates:										
3912 11	-- Non-plasticised:										
3912 11 10	--- Cellulose acetate flakes	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 11 20	--- Cellulose acetate moulding powder	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 11 30	--- Cellulose acetobutyrate moulding powder	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 11 40	--- Cellulose nitrate, dynamic grade	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 11 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 12	-- Plasticised:										
3912 12 10	--- Cellulose acetate flakes	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 12 20	--- Cellulose acetate moulding powder	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 12 30	--- Cellulose acetobutyrate moulding powder	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 12 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 20	- Cellulose nitrates (including colloids):										
	-- Non-plasticised:										
3912 20 11	---- Moulding powders	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 20 19	---- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
	-- Plasticised:										
3912 20 21	---- Moulding powders	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 20 29	---- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
	- Cellulose ethers:										
3912 31 00	-- Carboxymethyl cellulose and its salts	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 39	-- Other:										
	--- Non-plasticised:										
3912 39 11	---- Ethylcellulose	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 39 12	---- Methylcellulose	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 39 19	---- Other cellulose ethers	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
	--- Plasticised:										
3912 39 21	---- Ethylcellulose	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 39 22	---- Methylcellulose	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 39 29	---- Other cellulose ethers	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 90	- Other:										
3912 90 10	--- Cellulose Propionate and aceto non-plasticised	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 90 20	--- Viscose sponge	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3912 90 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559; CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006</i>
3913 10	- Alginic acid, its salts and esters:										
3913 10 10	--- Sodium Alginate	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3913 10 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3913 90	- Other:										
	--- Chemical derivatives of natural rubber:										
3913 90 11	---- Chlorinated Rubber	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3913 90 19	---- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3913 90 20	--- Hardened proteins (such as hardened casein, gelatin)	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3913 90 30	--- Dextran	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3913 90 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3914	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559; CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006</i>
3914 00	- Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms:										
3914 00 10	--- Ion-exchangers of the condensation, polycondensation or polyaddition type	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3914 00 20	--- Ion-exchanger of polymerisation or copolymerisation type	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	
3914 00 90	--- Other	kg.	10.00	7.50	---	4	10	0.56	23.895	Free	

II. Waste, Parings and Scrap Semi-Manufactures Articles

3915	Waste, parings and scrap, of plastics										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 559; ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006</i>
3915 10 00	- Of polymers of ethylene	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 20 00	- Of polymers of styrene	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 30	- Of polymers of vinyl chloride:										
3915 30 10	--- Of co-polymers of vinyl chloride	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 30 90	--- Other	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 90	- Of other plastics:										
3915 90 10	--- Of polypropylene	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
	--- Of polymers of vinyl acetate:										
3915 90 21	---- Of co-polymers of vinyl acetate	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 90 29	---- Other	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 90 30	--- Of acrylic polymers and methacrylic co-polymers	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
	--- Of alkyds, polyesters and epoxide resins:										
3915 90 41	---- Of alkyds, and polyesters	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 90 42	---- Of Pet Bottles	kg.	10.00	7.50	---	0	10	0.56	19.130	Free	
3915 90 49	---- Of epoxide resins	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 90 50	--- Of Polyamides	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
	--- Of Amino resins; phenolic resins and polyurethanes:										
3915 90 61	---- Of phenoplast	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 90 62	---- Of aminoplast	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 90 63	---- Of polyurethanes	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	--- Of cellulose and its chemical derivatives:										
3915 90 71	---- Of regenerated cellulose	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 90 72	---- Cellulose plastic waste such as cellulose nitrate film scrap non-plasticised	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 90 73	---- Cellulose plastic waste such as cellulose nitrate film scrap plasticised	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 90 74	---- Cellulose plastic waste such as cellulose acetate film scrap non-plasticised	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 90 75	---- Cellulose plastic waste such as cellulose acetate film scrap plasticised	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
3915 90 90	--- Other	kg.	10.00	7.50	---	0	10	0.56	19.130	Restricted	
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										<i>CVD: Plastic Material re-processed as specified - Nil by 4/2006-CE dated 01.03.2006</i>
3916 10	- Of polymers of ethylene:										
3916 10 10	--- Rods of polyethylene	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 10 20	--- Canes	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	<i>Exemption: CVD on canes of polymers, plastics or vegetable products is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
3916 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 20	- Of polymers of vinyl chloride:										
	--- Of poly (vinyl chloride) copolymers:										
3916 20 11	---- Canes	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	<i>Exemption: CVD on canes of polymers, plastics or vegetable products is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
3916 20 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3916 20 91	---- Canes	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	<i>Exemption: CVD on canes of polymers, plastics or vegetable products is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
3916 20 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90	- Of other plastics:										
3916 90 10	--- Canes	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	<i>Exemption: CVD on canes of polymers, plastics or vegetable products is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
	--- Of phenoplast, Aminoplast, Alkyds & Polyesters, Polymides, Polyurethanes, Epoxide-resins (including waste & scrap), Polypropylene and Acrylic, methacrylic and acrylomethacrylic polymers:										
3916 90 21	---- Of Phenoplast	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 22	---- Of Aminoplast	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 23	---- Of Alkyds and polyesters	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 24	---- Of Polyamides	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 25	---- Of Polyurethanes	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 26	---- Of Epoxide-resins (including waste & scrap)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3916 90 27	--- Of Polypropylene	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 28	--- Of Acrylic, methacrylic and acry- lomethacrylic polymers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Of Polymerisation and copolymer- isation products of polystyrene and polymethyl methacrylate:										
3916 90 31	--- Of Polymerisation and copolymer- isation products of polystyrene	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 32	--- Of Polymethyl methacrylate	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 40	--- Of Regenerated cellulose	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 50	--- Of Cellulose nitrate and celluloid, whether or not plasticized	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 60	--- Of Vulcanized fibre	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 70	--- Of Cellulose acetate and acetate butyrate, whether or not plasticized	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 80	--- Of Vinyl plastic	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3916 90 90	--- Of Other polymerisation and co- polymerisation products	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917	Tubes, pipes and hoses, and fit- tings therefor (for example, joints, elbows, flanges), of plastics										
	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:										
3917 10 10	--- Of hardened protein	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 10 20	--- Of cellulosic materials	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Tubes, pipes and hoses, rigid:										
3917 21	-- Of polymers of ethylene:										
3917 21 10	--- Tubes of polyethylene	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 21 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 22 00	-- Of polymers of propylene	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 23	-- Of polymers of vinyl chloride:										
3917 23 10	--- Seamless tubes	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 23 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 29	-- Of other plastics:										
3917 29 10	--- Seamless tube of copolymers of vi- nyl acetate and vinyl chloride	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 29 20	--- Seamless tubes of polymers and copolymers of polystyrene	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 29 30	--- Tube of cellulose nitrate and cellu- loid, whether or not plasticised	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 29 40	--- Tube of cellulose acetate/ acetate butyrate	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 29 50	--- Tubes of vinyl plastics	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 29 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other tubes, pipes and hoses:										
3917 31 00	-- Flexible tubes, pipes and hoses hav- ing a minimum burst pressure, of 27.6 MPa	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 32	-- Other, not reinforced or otherwise combined with other materials, without fittings:										
3917 32 10	--- Of condensation or rearrangement polymerization products, whether or not chemically modified	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 32 20	--- Of addition polymerisation products	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 32 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 33 00	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 39	-- Other:										
3917 39 10	--- Of condensation or rearrangement polymerization products, whether or not chemically modified	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 39 20	--- Of addition polymerisation products	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 39 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3917 40 00	- Fittings	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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	- Of polymers of vinyl chloride:										
3918 10 10	--- Wall or ceiling coverings combined with knitted or woven fabrics, non-wovens or felts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3918 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3918 90	- Of other plastics:										
3918 90 10	--- Floor coverings of linoxyn	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3918 90 20	--- Wall or ceiling coverings combined with knitted or woven fabrics, non-wovens or felts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3918 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
3919 10 00	- In rolls of a width not exceeding 20 cm	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3919 90	- Other:										
3919 90 10	--- Plastic stickers, whether or not printed, embossed, or impregnated	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3919 90 20	--- Cellulose adhesive tape	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3919 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Anti-Dumping Duty: See Ntfn -Cus. dated 30.07.2010</i>
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials										<i>Anti-Dumping Duty: See Ntfn 113/2004-Cus. dated 25.11.2004; 94/2006-Cus. dated 07.09.2006</i>
3920 10	- Of polymers of ethylene:										
	--- Sheets of polyethylene:										
3920 10 11	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 10 12	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 10 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3920 10 91	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 10 92	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 10 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 20	- Of polymers of propylene:										
3920 20 10	--- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 20 20	--- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 20 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 30	- Of polymers of styrene:										
3920 30 10	--- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 30 20	--- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 30 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Of polymers of vinyl chloride:										
3920 43 00	-- Containing by weight not less than 6% of plasticizers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 49 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Of acrylic polymers:										
3920 51	-- Of poly (methyl methacrylate):										
	--- Sheets:										
3920 51 11	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 51 12	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 51 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3920 51 91	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 51 92	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 51 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 59	-- Other:										
	--- Polyacrylate sheets:										
3920 59 11	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 59 12	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3920 59 19	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3920 59 91	--- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 59 92	--- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 59 99	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:										
3920 61	-- Of polycarbonates:										
3920 61 10	--- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 61 20	--- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 61 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 62	-- Of poly (ethylene terephthalate):										
3920 62 10	--- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 62 20	--- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 62 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 63	-- Of unsaturated polyesters:										
3920 63 10	--- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 63 20	--- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 63 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 69	-- Of other polyesters:										
	--- Packaging film:										
3920 69 11	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 69 12	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 69 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Sun and/ or dust control film:										
3920 69 21	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 69 22	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 69 29	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other film:										
3920 69 31	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 69 32	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 69 39	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3920 69 91	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 69 92	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 69 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Of cellulose or its chemical deriva- tives:										
3920 71	-- Of regenerated cellulose:										
	--- Cellophane transparent:										
3920 71 11	---- Film	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 71 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Sheets of cellulose nitrate and cellu- loid, whether or not plasticized:										
3920 71 21	---- Plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 71 29	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3920 71 91	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 71 92	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 71 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 73	-- Of cellulose acetate:										
	--- Sheets of cellulose acetate, non- plasticized:										
3920 73 11	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 73 12	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 73 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Sheets of cellulose acetate, plasti- cized:										
3920 73 21	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 73 22	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 73 29	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3920 73 91	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 73 92	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 73 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

*Anti-Dumping Duty: See Nfn
48/2001-Cus. dated 10.05.2001;
111/2009-Cus. dated 29.09.2009*

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3920 79	-- Of other cellulose derivatives: --- Sheets of cellulose nitrate and celluloid, whether or not plasticized:										
3920 79 11	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 79 12	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 79 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3920 79 91	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 79 92	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 79 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Of other plastics:										
3920 91	--- Of poly (vinyl butyral):										
3920 91 11	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 91 12	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 91 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 92	-- Of polyamides: --- Poly (amide fluoride) film:										
3920 92 11	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 92 12	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 92 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3920 92 91	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 92 92	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 92 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 93	-- Of amino-resins:										
3920 93 10	--- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 93 20	--- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 93 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 94	-- Of phenolic resins:										
3920 94 10	--- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 94 20	--- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 94 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99	--- Of other plastics: --- Plates, sheets, film, foil and strip of poly (vinyl acetate):										
3920 99 11	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 12	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Film, sheets, strips of vinyl plastics:										
3920 99 21	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 22	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 29	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate:										
3920 99 31	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 32	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 39	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Sheet of Poly (tetrafluoro-ethylene) (PTFE):										
3920 99 41	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 42	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 49	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Retro-reflective sheeting:										
3920 99 51	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 52	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 59	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 60	---- Clicking boards for leather machinery	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3920 99 91	---- Rigid, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 92	---- Flexible, plain	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3920 99 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921	Other plates, sheets, film, foil and strip, of plastics										
	- Cellular:										
3921 11 00	-- Of polymers of styrene	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 12 00	-- Of polymers of vinyl chloride	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3921 13	-- Of polyurethanes:										
3921 13 10	--- Flexible	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 13 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 14 00	-- Of regenerated cellulose	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 19 00	-- Of other plastics	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90	- Other:										
3921 90 10	--- Thermocol	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Of polymers of vinyl chloride:										
3921 90 21	---- Rigid, lacquered	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 22	---- Flexible, lacquered	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 23	---- Rigid, metallised	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 24	---- Flexible, metallised	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 25	---- Rigid, laminated	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 26	---- Flexible, laminated	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 29	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Of regenerated cellulose:										
3921 90 31	---- Rigid, lacquered	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 32	---- Flexible, lacquered	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 33	---- Rigid, metallised	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 34	---- Flexible, metallised	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 35	---- Rigid, laminated	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 36	---- Flexible, laminated	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 39	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3921 90 91	---- Rigid, lacquered	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 92	---- Flexible, lacquered	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 93	---- Rigid, metallised	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 94	---- Flexible, metallised	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 95	---- Rigid, laminated	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 96	---- Flexible, laminated	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3921 90 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3922	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	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3922 20 00	- Lavatory seats and covers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3922 90 00	- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
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:										
											<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
3923 10 10	--- Plastic container for audio/ video cassettes, cassette tapes, floppy disc and similar articles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3923 10 20	--- Watch-box, jewellery box and similar container of plastics	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3923 10 30	--- Insulated ware	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3923 10 40	--- Packing for accommodating connectors	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3923 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Sacks and bags (including cones):										
3923 21 00	-- Of polymers of ethylene	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3923 29	-- Of other plastics:										
3923 29 10	--- Of poly (vinyl chloride)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3923 29 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3923 30	- Carboys, bottles, flasks and similar articles:										
3923 30 10	--- Insulated ware	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3923 30 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3923 40 00	- Spools, cops, bobbins and similar supports	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3923 50	- Stoppers, lids, caps and other closures:										
3923 50 10	--- Caps and closures for bottles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3923 50 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3923 90	- Other:										
3923 90 10	--- Insulated ware	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3923 90 20	--- Aseptic bags	kg.	10.00	10.00	---	4	5	0.47	20.780	Free	<i>CVD by Ntfn 4/2006-CE dated 01.03.2006; Sl. No.80C</i>
3923 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics										
3924 10	- Tableware and kitchenware:										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
3924 10 10	--- Insulated ware	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3924 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3924 90	- Other:										
3924 90 10	--- Toilet articles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3924 90 20	--- Insulated ware	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3924 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3925	Builders' ware of plastics not elsewhere specified or included										
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ltrs.	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3925 20 00	- Doors, windows and their frames and thresholds for doors	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3925 30 00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3925 90	- Other:										
3925 90 10	--- Of polyurethane	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3925 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14										
3926 10	- Office or school supplies:										
	--- Office supplies of a kind classified as stationery other than pins, clips and writing instruments:										
3926 10 11	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 10 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3926 10 91	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 10 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):										
	--- Gloves:										
3926 20 11	---- Disposable	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 20 19	---- Non-Disposable	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Aprons:										
3926 20 21	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 20 29	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Plastic sticker for garments:										
3926 20 31	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 20 39	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Collar stays, patties butterfly, shoulder-pads and other stays:										
3926 20 41	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 20 49	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	--- Other:										
3926 20 91	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 20 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 30	- Fittings for furniture, coachwork or the like:										
3926 30 10	--- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 30 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 40	- Statuettes and other ornamental articles:										
	--- Bangles:										
3926 40 11	---- Of polyurethane foam	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
3926 40 19	---- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
	--- Beads:										
3926 40 21	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 40 29	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Statuettes:										
3926 40 31	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 40 39	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Table and other household articles (including hotel and restaurant) for decoration:										
3926 40 41	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 40 49	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Decorative sheets:										
3926 40 51	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 40 59	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 40 60	--- Sequine	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3926 40 91	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 40 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 90	- Other:										<i>Anti-Dumping Duty: See Ntfn 44/2009-Cus. dated 30.04.2009</i>
3926 90 10	--- PVC belt conveyor	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Couplers, packing rings, O rings and the like:										
3926 90 21	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 90 29	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Lasts, with or without steel hinges; EVA and grape sheets for soles and heels; welts:										
3926 90 31	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 90 39	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Rings, buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods:										
3926 90 41	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 90 49	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Retro-reflective sheeting of other than of heading 39.20:										
3926 90 51	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 90 59	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Hangers:										
3926 90 61	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 90 69	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Plastic or Nylon tipped hammers; Insulating linear of nylon, HDPE:										
3926 90 71	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 90 79	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 90 80	--- Polypropylene articles, not elsewhere specified or included	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
3926 90 91	---- Of polyurethane foam	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3926 90 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Section VII – Chapter 39

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
--------------------	-------------------------	-------------	--------------	----------------	-------------	------------	-------------	-------------	---------------	----------------	-----------------

Import Licensing Notes

- ¹[1. The PVC flooring scrap shall consist of thoroughly blended composition of thermoplastic binder, fillers and pigments. The thermoplastic binder shall consist substantially of one or both of the following namely
 - (a) Vinyl Chloride polymer and
 - (b) Vinyl Chloride co-polymer.
2. The density shall be ≥ 1.3 .
3. Ash content shall be < 21 to 30%.
4. The product manufactured form scrap shall conform to IS 14535: 1998 – Recycled plastics manufacture of products – design, and
5. Recycling shall be in accordance with IS 14534: 1998- Guidelines for recycling of plastic.
6. Final Waste PVC scrap (i.e. unconverted to floor coverings etc.) shall not exceed 5% of the quantity imported and shall be disposed of in landfills.

All imports shall also be subject to the following conditions:

- (i) Only industrial, trimmings and rejects of PVC flooring scrap shall be allowed to be imported.
- (ii) Post consumer PVC flooring scrap and waste shall not be allowed to be imported.
- (iii) Imports shall only be allowed to actual users. In case the actual users hire export/import houses they could do so on receipt of specific request from actual users for specific quantities based on the installed capacity of the plant only.
- (iv) The concerned Pollution Control Boards/Pollution Control Committees shall monitor the use of PVC scrap imported by the units.
- (v) The units/PVC scrap users shall file a return of imports made during a calendar year to the concerned PCB/PCCs; and
- (vi) The product so manufactured should meet the BIS specifications IS 3462, 1986 for unbacked flexible PVC floorings.]

Procedure relating to import of plastic waste/ scrap

Public Notice No. 392 (PN)/92-97 dated 01.01.97

Attention is invited to Para 27(2) of the Handbook of Procedures (Vol. I), 1992-97 (Revised Edition: March, 1996) according to which import of all types of plastic wastes/ scrap (except PET bottle waste/scrap) and animal dung or animal excreta shall not, be permitted, except against a licence. The matter relating to grant of licences for import of such plastic wastes/ scrap has been examined in consultation with the Deptt. of Chemicals & Petrochemicals and other Ministries and it has been decided to prescribe the following guidelines/ conditions for consideration of applications for import of plastic wastes/ scrap. Applicants who wish to submit applications to the Directorate General of Foreign Trade, Udyog Bhawan, New Delhi, for grant of licence for import of plastic wastes/ scrap are required to strictly comply with these guidelines/ conditions.

- (i) Import of plastic waste/scrap (except PET bottle waste/scrap) shall be permitted only against a licence. The description/ definition of the plastic waste/scrap for this purposes would be: "Plastic scrap/ waste constitute those fractions of plastics generated by various plastic processing operations or those fractions generated in the production process of plastics in a plant, which have not been put to any use whatsoever and as such can be termed as virgin or new material which can be recycled into viable commercial products using standard plastic processing techniques but without involving any process of cleaning, whereby effluents are generated".
- (ii) Such virgin/ new Plastic scrap/waste shall be permitted for import in the following forms i.e. compressed, films in cut condition, cut tape soft waste, flakes, powders, pieces or irregular shape (not exceeding the size of 3" x 3").
- (iii) Any other category of plastic scrap/waste which are not covered by the description/definition as given in sub-para (i) and (ii) above shall not ordinarily be permitted.
- (iv) Applications for import licences would be received in the Headquarter of the DGFT as per procedure prescribed in this regard. DGFT would obtain comments on each application from the Deptt. of Chemicals & Petrochemicals and Ministry of Environment & Forests. Based on the comments of Deptt. of Chemicals & Petrochemicals and the Ministry of Environment & Forests, the individual cases shall be put up to the Special Licensing Committee (SLC) of DGFT for consideration.
- (v) The plastic scrap/wastes conforming to the description indicated in sub-paragraphs (i) and (ii) above would be permitted only to the actual users who have the required facility for recycling such scrap/waste and who are duly registered with the competent State/Central authority and also possess clear pollution clearance certificate from the concerned State Pollution Board where the unit is located, as well as a capacity assessment certificate.
- (vi) Each consignment of plastic scrap/wastes imported against an import licence issued in this regard shall be accompanied with a certificate from the factory in which it was generated to the effect that it conforms to the description/definition as given in sub-paragraph (i) above. The importer of the plastic scrap/waste would also be required to furnish a declaration to the Customs authorities at the time of clearance of goods, certifying that the plastic scrap/ wastes imported by him and for which clearance is being sought, strictly conforms to the description/definition as given in sub-paragraph (i) and (ii) above and that it is free from any kind of toxic/non-toxic contamination and has not been put to any previous use, whatsoever.
- (vii) Before the clearance of the plastic waste/scrap, all imported consignments of such plastic scrap/ waste shall be subjected to scrutiny and testing of samples.
Customs authorities shall for this purpose draw a sample and send the same to the nearest laboratory/ Office of the Central Institute of Plastic Engineering & Technology (CIPET) with a view to having the same analysed and verified that such imported consignments are in conformity with the description/definition as given in sub-paragraphs (i) and (ii) above.
- (viii) Special Licensing Committee while considering import take into account, the quantity and value of plastic wastes/scrap imported by the applicant during the previous licensing years.
- (ix) In case of misdeclaration regarding the material being free from any toxic/hazardous substances by the importer, action as per laws of Ministry of Environment and Forests applicable under the Environment (Protection) Act for committing offences leading to damage of

¹ Inserted vide Ntfn No. 24 (RE-2006)/2004-2009 dated 26.07.2006 and further amended vide Ntfn No. 54 (RE-2008)/2004-2009 dated 05.11.2008.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	environment and increase in pollution in the country, as modified and in force from time to time, would be taken by the competent authority.										
	For any other misdeclaration, laws formulated by the Directorate General of Foreign Trade, in force from time to time, would also apply and action as per Foreign Trade (Development and Regulation) Act, 1992 shall be initiated by the competent authority.										
	(x) Import licences issued in accordance with this Public Notice shall be subject to Actual User condition and any other such condition as may be imposed by the Special Licensing Committee.										
2	The guidelines and conditions contained in Para 1(i) (ii) (iii) (v) (vi) (vii) (ix) shall also be applicable to the imports made under the Duty Exemption Scheme against Advance Licence. Applications for Advance Licences for the import of plastic wastes and scrap shall in this case be considered by the Advance Licensing Committee DGFT (H.Q.) in accordance with the guidelines laid down in Paras 1(iv) and 1(viii) above, and licences issued subject to Actual User condition.										
3	While imports of plastic wastes and scrap by 100% EOUs and units in the EPZ shall continue to be governed by the provisions of para 94 of the Export and Import Policy, the parameters for import of plastic wastes/scrap as specified i.										
	This Public Notice shall however be kept in view by the Board of Approval concerned while approving such units under the Scheme.										
4	The import PET bottle waste/scrap shall continue to be freely importable as hitherto.										

ANNEXURE TO PUBLIC NOTICE NO.392(PN)/92-97 DATED 1st JANUARY, 1997

Plastic testing facilities are available at the following CIPET Centres

1.	Director CIPET, Guindy Madras - 600 032	(Code - 044) 2342371-74 & 2345876 2347120 (FAX)	6.	Senior Manager (Project) CIPET Extn. Centre Post Bag No.3 Cherlapally Industrial Develop- ment Area, Phase-III HCL Post, Hyderabad - 500 051	(Code - 040) 7124040 (D) 7123615 (O) 7123750 (O) 7124041 (O) 7124051 (FAX)
2.	Dy. Director CIPET Extn. Centre Plot No.630, Phase-IV GIDC, Vatva Ahmedabad	(Code - 079) 5832267 (D) 5830569 (O) 5835219 (O) 5835236 (FAX)	7.	Project-in-charge CIPET Extn. Centre Kelshampet, Airport Road, Imphal - 795 001	(Code - 03852) 23158 (O) 22870 (S) 23158 (FAX)
3.	Dy. Director CIPET Extn. Centre P.O. Rayon & Silk Mills Adjacent to GND University Amritsar - 143 104.	(Code - 0183) 258938 (D) 257397 (O) 258671 (FAX)	8.	Dy. Director CIPET Extn. Centre B-27, Amsausi Indl. Area (Nadar Ganj) Lucknow - 226 008	(Code - 0522) 437646 (D) 436910 (O) 437645 (O) 437647 (O) 436227 (FAX) 437646 (FAX)
4.	Sr. Manager (Project) CIPET Extn. Centre B-25, Chandka Nucleus Indl. Complex. P.O. Patia Bhubaneswar - 751 031	(Code - 0674) 440463 (D) 440162 (O) 440613 (FAX)	9.	Dy. Director CIPET Extn. Centre 437/ A, Hebbal Indl. Estate, Mysore - 570 016	(Code - 0821) 403147 (D) 403018 (O) 402349 (O) 402350 (FAX)
5.	Sr. Manager (Project) CIPET Extn. Centre (Near J.K. Batteries) Sector C, Govindpura Industrial Estate, Bhopal	(Code - 0755) 589041 (D) 587454 (O) 588288 (O) 589041 (FAX)			

O = OFFICE, D = DIRECT; S = SHED

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.