SECTION VII

Plastics and articles thereof; rubber and articles thereof

NOTES—

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

   (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
   (b) presented together; and
   (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

NOTES—

1. Throughout the Tariff the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

   Throughout the Tariff any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

   (a) Lubricating preparations of heading 27.10 or 34.03;
   (b) Waxes of heading 27.12 or 34.04;
   (c) Separate chemically defined organic compounds (Chapter 29);
   (d) Heparin or its salts (heading 30.01);
   (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
   (f) Organic surface-active agents or preparations of heading 34.02;
   (g) Run gums or ester gums (heading 38.06);
   (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purpose as mineral oils (heading 38.11);
   (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
   (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
   (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
   (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
   (n) Plaits, wickerwork or other articles of Chapter 46;
   (o) Wall coverings of heading 48.14;
   (p) Goods of Section XI (textiles and textile articles);
   (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
   (r) Imitation jewellery of heading 71.17;
   (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. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

   (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
   (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
   (c) Other synthetic polymers with an average of at least 5 monomer units;
   (d) Silicones (heading 39.10);
   (e) Resols (heading 39.09) and other prepolymers.

Chapter 39—*continued*

Plastics and articles thereof—*continued*

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 layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

    (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
    (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
    (c) Gutters and fittings therefor;
    (d) Doors, windows and their frames and thresholds for doors;
    (e) Balconies, balustrades, fencing, gates and similar barriers;
    (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
    (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
    (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
    (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

SUBHEADING NOTES—

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

   (a) Where there is a subheading named "Other" in the same series:

      (1) The designation in a subheading of a polymer by the prefix "poly" (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 subheading 3901.30 and Tariff items 3901.40.00, 3903.20.00, 3903.30.00 and 3904.30.00 are to be classified in that subheading and in those Tariff items, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
      (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
      (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

Chapter 39—*continued*

Plastics and articles thereof—*continued*

(b) Where there is no subheading named "Other" in the same series:

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

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

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

* * *

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			I.- PRIMARY FORMS		
39.01			**Polymers of ethylene, in primary forms:**		
3901.10.00			– Polyethylene having a specific gravity of less than 0.94	Free	Free
	01E	kg	. . Ground polyethylene, rotational moulding grade		
	05H	kg	. . Other linear low density polyethylene (LLDPE)		
	10D	kg	. . Other		
3901.20.00			– Polyethylene having a specific gravity of 0.94 or more	Free	Free
	01J	kg	. . Ground polyethylene, rotational moulding grade		
	09D	kg	. . Other		
3901.30			– Ethylene-vinyl acetate copolymers:		
3901.30.01	00L	kg	– – Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	5	Free *See Below LDC 4
3901.30.09	00A	kg	– – Other	Free	Free
3901.40.00	00H	kg	– Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	Free	Free
3901.90.00	10C	kg	– Other	Free	Free
39.02			**Polymers of propylene or of other olefins, in primary forms:**		
3902.10.00	00E	kg	– Polypropylene	Free	Free
3902.20.00	00J	kg	– Polyisobutylene	Free	Free
3902.30.00	00B	kg	– Propylene copolymers	Free	Free
3902.90.00	00D	kg	– Other	Free	Free
39.03			**Polymers of styrene, in primary forms:**		
			– Polystyrene:		
3903.11.00	00H	kg	– – Expansible	Free	Free
3903.19.00	00D	kg	– – Other	Free	Free
3903.20.00	00G	kg	– Styrene-acrylonitrile (SAN) copolymers	Free	Free
3903.30.00			– Acrylonitrile-butadiene-styrene (ABS) copolymers	Free	Free
	01J	kg	. . Acrylonitrile-butadiene-styrene (ABS) copolymers not mixed with any other substance		
	09D	kg	. . Other		
3903.90			– Other:		
3903.90.01			– – Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
	01G	kg	. . . Styrene copolymers		
	09B	kg	. . . Other		
3903.90.09			– – Other	Free	Free
	01H	kg	. . . Styrene copolymers		
	09C	kg	. . . Other		
39.04			**Polymers of vinyl chloride or of other halogenated olefins, in primary forms:**		
3904.10.00	00A	kg	– Poly(vinyl chloride), not mixed with any other substances	Free	Free
			– Other poly(vinyl chloride):		
3904.21.00	00K	kg	– – Non-plasticised	5	Free *See Below LDC 4
3904.22.00	00D	kg	– – Plasticised	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
3904.30.00			– Vinyl chloride-vinyl acetate copolymers	Free	Free
	01G	kg	. . Liquids and pastes, including dispersions (emulsions and suspensions) and solutions		
	09B	kg	. . Other		
3904.40.00			– Other vinyl chloride copolymers	Free	Free
	01L	kg	. . Liquids and pastes, including dispersions (emulsions and suspensions) and solutions		
	09F	kg	. . Other		

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Polymers of vinyl chloride or of other halogenated, etc.—*continued*		
3904.50.00			– Vinylidene chloride polymers	Free	Free
	01D	kg	. . Liquids and pastes, including dispersions (emulsions and suspensions) and solutions		
	09K	kg	. . Other		
			– Fluoro-polymers:		
3904.61.00	00D	kg	– – Polytetrafluoroethylene	Free	Free
3904.69.00	00L	kg	– – Other	Free	Free
3904.90.00	00L	kg	– Other	Free	Free
39.05			**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:**		
			– Poly(vinyl acetate):		
3905.12.00	00J	kg	– – In aqueous dispersion	5	Free *See Below LDC 4
3905.19.00	01J	kg	– – Other	Free	Free
			– Vinyl acetate copolymers:		
3905.21.00	00H	kg	– – In aqueous dispersion	5	Free *See Below LDC 4
3905.29.00	00D	kg	– – Other	Free	Free
3905.30.00	00G	kg	– Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	Free	Free
			– Other:		
3905.91.00	00C	kg	– – Copolymers	Free	Free
3905.99.00	00K	kg	– – Other	Free	Free
39.06			**Acrylic polymers in primary forms:**		
3906.10			– Poly(methyl methacrylate):		
3906.10.01	00D	kg	– – Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	5	Free *See Below LDC 4
3906.10.09	00E	kg	– – Other	Free	Free
3906.90			– Other:		
3906.90.01			– – Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	5	Free *See Below CPT Free LDC 4 RCEP 2.5 1/2027 2
	01A	kg	. . . Acrylic copolymers		
	09G	kg	. . . Other		
3906.90.09			– – Other	Free	Free
	01B	kg	. . . Acrylic copolymers		
	09H	kg	. . . Other		
39.07			**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:**		
3907.10			– Polyacetals:		
3907.10.01	00B	kg	– – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.10.09	00C	kg	– – Other	5	Free *See Below LDC 4
			– Other polyethers:		
3907.21			– – Bis(polyoxyethylene) methylphosphonate:		
3907.21.01	00L	kg	– – – Blocks of irregular shapes, lumps powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Polyacetals, other polyethers and epoxide resins, etc.—*continued* – Other polyethers—*continued* – – Bis(polyoxyethylene) methylphosphonate—*continued*		
3907.21.09	00A	kg	– – – Other	5	Free *See Below CPT Free LDC 4 RCEP 2.5 1/2027 2
3907.29			– – Other:		
3907.29.01	00G	kg	– – – Blocks of irregular shapes, lumps powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.29.09	00H	kg	– – – Other	5	Free *See Below CPT Free LDC 4 RCEP 2.5 1/2027 2
3907.30			– Epoxide resins:		
3907.30.01	00K	kg	– – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.30.09			– – Other	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
	01J	kg	. . . In aqueous dispersion		
	09D	kg	. . . Other		
3907.40			– Polycarbonates:		
3907.40.01	00C	kg	– – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.40.09	00D	kg	– – Other	5	Free *See Below LDC 4
3907.50			– Alkyd resins:		
3907.50.01	00G	kg	– – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.50.09	00H	kg	– – Other	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
			– Poly(ethylene terephthalate):		
3907.61			– – Having a viscosity number of 78 ml/g or higher:		
3907.61.10	10A	kg	– – – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.61.90	10E	kg	– – – Other	5	Free *See Below LDC 4 RCEP 3.3 1/2027 3
3907.69			– – Other:		
3907.69.10	10H	kg	– – – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.69.90	10A	kg	– – – Other	5	Free *See Below LDC 4 RCEP 3.3 1/2027 3
3907.70			– Poly(lactic acid):		
3907.70.01	00D	kg	– – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.70.09	00E	kg	– – Other	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Polyacetals, other polyethers and epoxide resins, etc.—*continued*		
			– Other polyesters:		
3907.91			– – Unsaturated:		
3907.91.01	00F	kg	– – – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.91.09	00G	kg	– – – Other	5	Free *See Below LDC 4 RCEP 5 1/2027 5
3907.99			– – Other:		
3907.99.01	10K	kg	– – – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
			– – – Other:		
3907.99.10	10J	kg	– – – – Thermoplastic liquid crystal aromatic polyester copolymers	Free	Free
3907.99.90	10B	kg	– – – – Other	5	Free *See Below LDC 4
39.08			**Polyamides in primary forms:**		
3908.10			– Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:		
3908.10.01	00L	kg	– – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3908.10.09	00A	kg	– – Other	5	Free *See Below LDC 4
3908.90			– Other:		
3908.90.01	00K	kg	– – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3908.90.09	00L	kg	– – Other	5	Free *See Below LDC 4 RCEP 3.3 1/2027 3
39.09			**Amino-resins, phenolic resins and polyurethanes, in primary forms:**		
3909.10			– Urea resins; thiourea resins:		
3909.10.01	00J	kg	– – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3909.10.09	00K	kg	– – Other	5	Free *See Below LDC 4
3909.20			– Melamine resins:		
3909.20.01	00B	kg	– – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3909.20.09			– – Other	5	Free *See Below LDC 4
	01A	kg	. . . In aqueous dispersion		
	09G	kg	. . . Other		
			– Other amino-resins :		
3909.31			– – Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI):		
3909.31.10	10G	kg	– – – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3909.31.90	10L	kg	– – – Other	5	Free *See Below LDC 4 RCEP 3.3 1/2027 3
3909.39			– – Other:		
3909.39.10	10C	kg	– – – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3909.39.90	10G	kg	– – – Other	5	Free *See Below LDC 4 RCEP 3.3 1/2027 3

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Amino-resins, phenolic resins and polyurethanes, etc.—*continued*		
3909.40			– Phenolic resins:		
3909.40.01	00K	kg	– – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3909.40.09	00L	kg	– – Other	5	Free *See Below LDC 4 RCEP 3.3 1/2027 3
3909.50			– Polyurethanes:		
3909.50.01	00C	kg	– – Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3909.50.09			– – Other	5	Free *See Below LDC 4 RCEP 5 1/2027 5
			. . . Containing hydrofluorocarbons:		
	10A	kg	. . . . Containing 1,1,1,3,3-Pentafluoropropane (HFC-245fa)		
	20J	kg	. . . . Polyurethanes containing 49% HFC-245fa and 51% HFC-365mfc		
	40C	kg	. . . . Polyurethanes containing 13% HFC-227ea and 87% HFC-365mfc		
	50L	kg	. . . . Other		
	90K	kg	. . . Other		
39.10					
3910.00			**Silicones in primary forms:**		
3910.00.01	00J	kg	– Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3910.00.09			– Other	5	Free *See Below LDC 4 RCEP 5 1/2027 5
			. . In aerosol containers:		
	02F	No.	. . . Containing chlorofluorocarbons		
	08E	No.	. . . Other		
	19L	kg	. . Other		
39.11			**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:**		
3911.10.00	00D	kg	– Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	Free	Free
3911.20			– Poly(1,3-phenylene methylphosphonate):		
3911.20.01	00D	kg	– – Blocks of irregular shapes, lumps powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3911.20.09	00E	kg	– – Other	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
3911.90			– Other:		
3911.90.01	10G	kg	– – Blocks of irregular shapes, lumps powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3911.90.09	10H	kg	– – Other	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
39.12			**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:**		
			– Cellulose acetates:		
3912.11.00	00G	kg	– – Non-plasticised	Free	Free
3912.12.00	00A	kg	– – Plasticised	Free	Free
3912.20.00	00F	kg	– Cellulose nitrates (including collodions)	Free	Free
			– Cellulose ethers:		
3912.31.00	00D	kg	– – Carboxymethylcellulose and its salts	Free	Free
3912.39.00			– – Other	Free	Free
	01J	kg	. . . Non-plasticised		
	09D	kg	. . . Plasticised		

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Cellulose and its chemical derivatives, not elsewhere, etc.—*continued*		
3912.90.00			– Other	Free	Free
	01K	kg	. . Regenerated cellulose		
			. . Other:		
	11G	kg	. . . Non-plasticised		
	19B	kg	. . . Plasticised		
39.13			**Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:**		
3913.10.00	00L	kg	– Alginic acid, its salts and esters	Free	Free
3913.90.00			– Other	Free	Free
	01H	kg	. . Chemical derivatives of natural rubber		
	09C	kg	. . Other		
39.14					
3914.00.00	00E	kg	**Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms**	Free	Free
			II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
39.15			**Waste, parings and scrap, of plastics:**		
3915.10.00	00G	kg	– Of polymers of ethylene	Free	Free
3915.20.00	00L	kg	– Of polymers of styrene	Free	Free
3915.30.00	00D	kg	– Of polymers of vinyl chloride	Free	Free
3915.90.00	00F	kg	– Of other plastics	Free	Free
39.16			**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	00E	kg	– Of polymers of ethylene	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3916.20.00	00J	kg	– Of polymers of vinyl chloride	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3916.90.00			– Of other plastics	5	Free *See Below CA Free
	01B	kg	. . Of regenerated cellulose		
	09H	kg	. . Of other plastics		
39.17			**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:**		
3917.10			– Artificial guts (sausage casings) of hardened protein or of cellulosic materials:		
3917.10.01	00K	kg	– – Of hardened proteins	Free	Free
3917.10.09			– – Of cellulosic materials	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01J	kg	. . . Of regenerated cellulose		
	09D	kg	. . . Of other cellulosic materials		
			– Tubes, pipes and hoses, rigid:		
3917.21.00	00A	kg	– – Of polymers of ethylene	5	Free *See Below CA Free RCEP 5 1/2027 5
3917.22.00	00F	kg	– – Of polymers of propylene	5	Free *See Below CA Free RCEP 5 1/2027 5

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Tubes, pipes and hoses, and fittings therefor, etc.—*continued* – Tubes, pipes and hoses, rigid—*continued*		
3917.23.00	00L	kg	– – Of polymers of vinyl chloride	5	Free *See Below CA Free RCEP 5 1/2027 5
3917.29			– – Of other plastics:		
3917.29.01	00D	kg	– – – Of hardened proteins	Free	Free
			– – – Other:		
3917.29.11	00K	kg	– – – – Of polycarbonates	Free	Free
3917.29.19	00L	kg	– – – – Of acrylic polymers	Free	Free
3917.29.29			– – – – Of other plastics	5	Free *See Below CA Free RCEP 5 1/2027 5
	01D	kg	. . . . . Of regenerated cellulose		
	09K	kg	. . . . . Of other plastics		
			– Other tubes, pipes and hoses:		
3917.31.00			– – Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	5	Free *See Below CA Free RCEP 5 1/2027 5
			. . . Of polymers of ethylene:		
	02A	kg	. . . . Convoluted or corrugated tubes		
	08L	kg	. . . . Other		
			. . . Of polymers of vinyl chloride:		
	11L	kg	. . . . Convoluted or corrugated tubes		
	18H	kg	. . . . Other		
			. . . Of polymers of propylene:		
	21H	kg	. . . . Convoluted or corrugated tubes		
	29C	kg	. . . . Other		
			. . . Of polyamides:		
	31E	kg	. . . . Convoluted or corrugated tubes		
	39L	kg	. . . . Other		
			. . . Of polymers of vinylidine fluorides:		
	41B	kg	. . . . Convoluted or corrugated tubes		
	49H	kg	. . . . Other		
	59E	kg	. . . Of other plastics		
3917.32			– – Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.02	00B	kg	– – – Sausage casings, unprinted	Free	Free

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Tubes, pipes and hoses, and fittings therefor, etc.—*continued*		
			– Other tubes, pipes and hoses—*continued*		
			– – Other, not reinforced or otherwise combined with, etc.—*continued*		
3917.32.08			– – – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
			. . . . Layflat:		
			. . . . . Of polymers of ethylene:		
	02G	kg	. . . . . Convoluted or corrugated tubes		
	05A	kg	. . . . . Other		
			. . . . . Of polymers of vinyl chloride:		
	12D	kg	. . . . . Convoluted or corrugated tubes		
	15J	kg	. . . . . Other		
			. . . . . Of polymers of propylene:		
	22A	kg	. . . . . Convoluted or corrugated tubes		
	25F	kg	. . . . . Other		
			. . . . . Of polyamides:		
	32J	kg	. . . . . Convoluted or corrugated tubes		
	35C	kg	. . . . . Other		
			. . . . . Of polymers of vinylidine fluorides:		
	41H	kg	. . . . . Convoluted or corrugated tubes		
	45L	kg	. . . . . Other		
	49C	kg	. . . . . Of other plastics		
			. . . . Other:		
			. . . . . Of polymers of ethylene:		
	51E	kg	. . . . . Convoluted or corrugated tubes		
	55H	kg	. . . . . Other		
			. . . . . Of polymers of vinyl chloride:		
	61B	kg	. . . . . Convoluted or corrugated tubes		
	65E	kg	. . . . . Other		
			. . . . . Of polymers of propylene:		
	71K	kg	. . . . . Convoluted or corrugated tubes		
	75B	kg	. . . . . Other		
			. . . . . Of polyamides:		
	81G	kg	. . . . . Convoluted or corrugated tubes		
	85K	kg	. . . . . Other		
			. . . . . Of polymers of vinylidine fluorides:		
	91D	kg	. . . . . Convoluted or corrugated tubes		
	95G	kg	. . . . . Other		
	99K	kg	. . . . . Of other plastics		
3917.33.00	00D	kg	– – Other, not reinforced or otherwise combined with other materials, with fittings	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3917.39			– – Other:		
3917.39.02	00D	kg	– – – Sausage casings, unprinted	Free	Free
3917.39.08			– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . . . Layflat:		
	01L	kg	. . . . . Of polymers of ethylene		
	11H	kg	. . . . . Of polymers of vinyl chloride		
	19C	kg	. . . . . Of other plastics		
			. . . . Other:		
	21E	kg	. . . . . Of polymers of ethylene		
	31B	kg	. . . . . Of polymers of vinyl chloride		
	39H	kg	. . . . . Of other plastics		
3917.40.00			– Fittings	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . Tube and pipe fittings:		
	02L	kg	. . . Of polymers of ethylene		
	08K	kg	. . . Of polymers of propylene		
	11K	kg	. . . Of polymers of vinyl chloride		
	19E	kg	. . . Of other plastics		
	29B	kg	. . Other		

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
39.18			**Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:**		
3918.10			– Of polymers of vinyl chloride:		
			– – Floorcoverings:		
3918.10.01	00H	m^2	– – – Underlay of cellular plastics	5	Free *See Below CA Free RCEP 3.3 1/2027 3
3918.10.09			– – – Other	Free	Free
	01G	m^2	. . . . Tiles		
	09B	m^2	. . . . Other		
3918.10.19	00D	kg	– – Other	5	Free *See Below CA Free
3918.90			– Of other plastics:		
			– – Floorcoverings:		
3918.90.01	00G	m^2	– – – Underlay of cellular plastics	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3918.90.09			– – – Other	Free	Free
	01F	m^2	. . . . Tiles		
	09A	m^2	. . . . Other		
			– – Other:		
3918.90.11	00B	kg	– – – Worked	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			– – – Other:		
3918.90.21			– – – – Self-adhesive	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	01F	kg	. . . . . Of alkyds		
	09A	kg	. . . . . Of polyamides		
	19J	kg	. . . . . Of other plastics		
			– – – – Other:		
3918.90.31	00C	kg	– – – – – Of polycarbonates; of polyethylene terephthalate	Free	Free
3918.90.39			– – – – – Of other plastics	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . . . . Of alkyds:		
	01B	kg	. . . . . Monolayer		
	09H	kg	. . . . . Multilayer		
			. . . . . Of polyamides:		
	11K	kg	. . . . . Monolayer		
	19E	kg	. . . . . Multilayer		
	29B	kg	. . . . . Of other plastics		

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
39.19			**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:**		
3919.10			– In rolls of a width not exceeding 20 cm:		
3919.10.01			– – Of a thickness not exceeding 0.5 mm	5	Free *See Below CA 2 CPT Free RCEP 2.5 1/2027 2
	01D	m^2	. . . Of polymers of ethylene		
	11A	m^2	. . . Of polymers of propylene		
	21J	m^2	. . . Of polymers and copolymers of styrene		
	31F	m^2	. . . Of polymers of vinyl chloride		
	41C	m^2	. . . Of polyesters		
	51L	m^2	. . . Of regenerated cellulose		
	61H	m^2	. . . Of chemical derivatives of cellulose		
	69C	m^2	. . . Of other plastics		
3919.10.09			– – Other	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
	01E	m^2	. . . Of polymers of ethylene		
	11B	m^2	. . . Of polymers of propylene		
	21K	m^2	. . . Of polymers and copolymers of styrene		
	31G	m^2	. . . Of polymers of vinyl chloride		
	41D	m^2	. . . Of polyesters		
	51A	m^2	. . . Of regenerated cellulose		
	61J	m^2	. . . Of chemical derivatives of cellulose		
	69D	m^2	. . . Of other plastic		
3919.90			– Other:		
3919.90.03	01F	m^2	– – Solar control window film	Free	Free
3919.90.05	01J	m^2	– – Laminated fibre reinforced sheets	5	Free *See Below CA 2 RCEP 2.5 1/2027 2

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Self-adhesive plates, sheets, film, foil, tape, strip and, etc.—*continued* – Other—*continued*		
3919.90.11			– – Other	5	Free *See Below CA 2 RCEP 3.3 1/2027 3
			. . . In rolls of a width not exceeding 60 cm:		
			. . . . Of a thickness exceeding 0.02 mm but not exceeding 0.25 mm:		
	08F	m^2	. . . . . Coverings for books, shelves, and furniture		
			. . . . . Other:		
	10H	m^2	. . . . . Of polymers of ethylene		
	12D	m^2	. . . . . Of polymers of propylene		
	14L	m^2	. . . . . Of polymers and copolymers of styrene		
	16G	m^2	. . . . . Of polymers of vinyl chloride		
	18C	m^2	. . . . . Of acrylic polymers and copolymers		
	20E	m^2	. . . . . Of polymers of vinyl acetate		
	22A	m^2	. . . . . Of polyeurethanes		
	24H	m^2	. . . . . Of polyesters		
	26D	m^2	. . . . . Of regenerated cellulose		
	28L	m^2	. . . . . Of cellulose or its chemical derivatives		
	30B	m^2	. . . . . Of other plastics		
			. . . . Other:		
	40K	m^2	. . . . . Of polymers of ethylene		
	42F	m^2	. . . . . Of polymers of propylene		
	44B	m^2	. . . . . Of polymers and copolymers of styrene		
	46J	m^2	. . . . . Of polymers of vinyl chloride		
	48E	m^2	. . . . . Of acrylic polymers and copolymers		
	50G	m^2	. . . . . Of polymers of vinyl acetate		
	52C	m^2	. . . . . Of polyeurethanes		
	54K	m^2	. . . . . Of polyesters		
	56F	m^2	. . . . . Of regenerated cellulose		
	58B	m^2	. . . . . Of cellulose or its chemical derivatives		
	60D	m^2	. . . . . Of other plastics		
			. . . Other:		
	62L	m^2	. . . . Of polymers of ethylene		
	64G	m^2	. . . . Of polymers of propylene		
	66C	m^2	. . . . Of polymers and copolymers of styrene		
	68K	m^2	. . . . Of polymers of vinyl chloride		
	70A	m^2	. . . . Of acrylic polymers and copolymers		
	72H	m^2	. . . . Of polymers of vinyl acetate		
	74D	m^2	. . . . Of polyeurethanes		
	76L	m^2	. . . . Of polyesters		
	78G	m^2	. . . . Of regenerated cellulose		
	80J	m^2	. . . . Of cellulose or its chemical derivatives		
	82E	m^2	. . . . Of other plastics		

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
39.20			**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:**		
3920.10			– Of polymers of ethylene:		
3920.10.03	00B	m^2	– – Landfill liners, covers for methane collection and geomembranes for soil protection, water tightness, or anti-erosion of soil	Free	Free
3920.10.05	00E	m^2	– – Other, of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.10.09	12D	kg	– – Other	5	Free *See Below CA Free CPT Free RCEP 3.3 1/2027 3
3920.20			– Of polymers of propylene:		
			– – Biaxially oriented:		
3920.20.02	10G	kg	– – – Printed	5	Free *See Below CA Free LDC Free RCEP 2.5 1/2027 2
3920.20.05	10F	kg	– – – Other	Free	Free
3920.20.09	10A	m^2	– – Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5	Free *See Below CA Free CPT Free RCEP 3.3 1/2027 3
3920.20.29			– – Other	5	Free *See Below CA Free CPT Free RCEP 3.3 1/2027 3
			. . . Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm:		
	03K	kg	. . . . Strapping tape		
	10B	kg	. . . . Other		
			. . . Other:		
	12J	kg	. . . . Strapping tape		
	29C	kg	. . . . Other		
3920.30			– Of polymers of styrene:		
3920.30.01	10D	m^2	– – Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5	Free *See Below CA Free
3920.30.09	10E	kg	– – Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.30.29	10F	kg	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Of polymers of vinyl chloride:		
3920.43.00			– – Containing by weight not less than 6% of plasticisers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10E	kg	. . . Of a thickness not exceeding 1 mm and exceeding 20 cm in width		
	15F	kg	. . . Of a thickness exceeding 1 mm		
	29F	kg	. . . Other		

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other plates, sheets, film, foil and strip, of plastics, etc.—*continued* – Of polymers of vinyl chloride—*continued*		
3920.49			– – Other		
3920.49.11	10D	m^2	– – – Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.49.15			– – – Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	15L	kg	. . . . Printed		
	29L	kg	. . . . Other		
3920.49.19			– – – Other	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
	15F	kg	. . . . Printed		
	29F	kg	. . . . Other		
			– Of acrylic polymers:		
3920.51			– – Of poly(methyl methacrylate):		
3920.51.01	10F	m^2	– – – Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.51.09	10G	kg	– – – Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5	Free *See Below CA Free RCEP 3.3 1/2027 3
3920.51.29	10H	kg	– – – Other	5	Free *See Below CA Free CPT Free RCEP 3.3 1/2027 3
3920.59			– – Other:		
3920.59.01	10B	m^2	– – – Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.59.09	10C	kg	– – – Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.59.29	10D	kg	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61			– – Of polycarbonates:		
3920.61.01	10K	kg	– – – Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width, printed	Free	Free
3920.61.09	10L	kg	– – – Other	5	Free *See Below CA Free

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other plates, sheets, film, foil and strip, of plastics, etc.—*continued* – Of polycarbonates, alkyd resins, polyallyl esters, etc.—*continued*		
3920.62			– – Of poly(ethylene terephthalate):		
3920.62.03	00K	m^2	– – – Solar control window film	Free	Free
3920.62.05	00B	m^2	– – – Other, of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5	Free *See Below CA Free RCEP 5 1/2027 5
3920.62.09	12A	kg	– – – Other, of a thickness not exceeding 0.25 mm and exceeding 20 cm in width, printed	5	Free *See Below CA Free LDC Free RCEP 2.5 1/2027 2
3920.62.19	12G	kg	– – – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
3920.63			– – Of unsaturated polyesters:		
3920.63.01	10J	m^2	– – – Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.63.09	10K	kg	– – – Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5	Free *See Below CA Free RCEP 3.3 1/2027 3
3920.63.29	10L	kg	– – – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
3920.69			– – Of other polyesters:		
3920.69.01	10F	m^2	– – – Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5	Free *See Below CA Free RCEP 5 1/2027 5
3920.69.09	10G	kg	– – – Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.69.29	10H	kg	– – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			– Of cellulose or its chemical derivatives:		
3920.71.00			– – Of regenerated cellulose	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	10G	m^2	. . . Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm		
	19L	kg	. . . Other		
3920.73.00			– – Of cellulose acetate	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	10F	kg	. . . Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm		
	19K	kg	. . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other plates, sheets, film, foil and strip, of plastics, etc.—*continued* – Of cellulose or its chemical derivatives—*continued*		
3920.79			– – Of other cellulose derivatives:		
3920.79.01	10K	kg	– – – Of vulcanised fibre	Free	Free
3920.79.09			– – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	10L	kg	. . . . Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm		
	19D	kg	. . . . Other		
			– Of other plastics:		
3920.91			– – Of poly(vinyl butyral):		
3920.91.03	00F	m^2	– – – Encapsulant sheets and film for photovoltaic cells, modules and panels	Free	Free
3920.91.05	00J	m^2	– – – Solar control window film	Free	Free
3920.91.07	00A	m^2	– – – Other, of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.91.09	12H	kg	– – – Other, of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.91.29	12J	kg	– – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
3920.92			– – Of polyamides:		
3920.92.01	10E	m^2	– – – Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.92.09	10F	kg	– – – Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5	Free *See Below CA Free RCEP 3.3 1/2027 3
3920.92.29	10G	kg	– – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
3920.93			– – Of amino-resins:		
3920.93.01	10K	m^2	– – – Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.93.09	10L	kg	– – – Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.93.29	10A	kg	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other plates, sheets, film, foil and strip, of plastics, etc.—*continued* – Of other plastics—*continued*		
3920.94.00			– – Of phenolic resins	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	10H	m^2	. . . Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm		
	19A	kg	. . . Other		
3920.99			– – Of other plastics:		
3920.99.01	10G	m^2	– – – Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			– – – Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width:		
3920.99.11	10B	. .	– – – – Of fluoro-polymers	Free	Free
3920.99.19	10C	kg	– – – – Of other plastics	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3920.99.39	10D	kg	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
39.21			**Other plates, sheets, film, foil and strip, of plastics:**		
			– Cellular:		
3921.11			– – Of polymers of styrene:		
3921.11.01	10K	kg	– – – In blocks of regular geometric shape	5	Free *See Below CA Free LDC 4
3921.11.09	10L	kg	– – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
3921.12.00	10H	kg	– – Of polymers of vinyl chloride	5	Free *See Below CA Free
3921.13			– – Of polyurethanes:		
3921.13.01	10J	kg	– – – In blocks of regular geometric shape	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
3921.13.09	10K	kg	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3921.14.00	10G	kg	– – Of regenerated cellulose	5	Free *See Below CA Free RCEP 3.3 1/2027 3
3921.19			– – Of other plastics:		
3921.19.01	10F	kg	– – – In blocks of regular geometric shape	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other plates, sheets, film, foil and strip, of plastics—*continued* – Cellular—*continued* – – Of other plastics—*continued*		
3921.19.09			– – – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
	10G	kg	. . . . Of polymers of ethylene		
	15H	kg	. . . . Of polyesters		
	29H	kg	. . . . Of other plastics		
3921.90			– Other:		
3921.90.03	00K	m^2	– – Sheets and film for photovoltaic cells, modules and panels	Free	Free
3921.90.05	00B	m^2	– – Solar mirror film	Free	Free
3921.90.07			– – Other, of a thickness not exceeding 0.25mm and exceeding 20cm in width	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01C	kg	. . . Of chemical derivatives of cellulose		
	09J	kg	. . . Of other plastics		
			– – Other:		
3921.90.11	01L	kg	– – – Laminated fibre reinforced sheets	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3921.90.19			– – – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
			. . . . Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm:		
	02K	m^2	. . . . . Of chemical derivatives of cellulose		
	08J	m^2	. . . . . Of other plastics		
			. . . . Reinforced or supported with textile fabrics:		
	12G	kg	. . . . . Of chemical derivatives of cellulose		
	18F	kg	. . . . . Of other plastics		
			. . . . Of a thickness not exceeding 1 mm and exceeding 20 cm in width:		
	22D	m^2	. . . . . Of chemical derivatives of cellulose		
	28C	m^2	. . . . . Of other plastics		
			. . . . Other:		
	32A	kg	. . . . . Of chemical derivatives of cellulose		
	38L	kg	. . . . . Of other plastics		
39.22			**Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:**		
3922.10.00			– Baths, shower-baths, sinks and wash-basins	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
	11E	No.	. . Baths (including shower-baths)		
	14K	No.	. . Wash-basins		
	19L	No.	. . Sinks		
3922.20.00	00C	No.	– Lavatory seats and covers	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
3922.90			– Other:		
3922.90.01	00E	No.	– – Urinals	Free	Free
3922.90.09			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01D	No.	. . . Shower cabinets		
	05G	No.	. . . Shower bases		
	08A	No.	. . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
39.23			**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:		
			– – Not exceeding 5 litres capacity:		
3923.10.01			– – – Nestable	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01B	Hd	. . . . 250 ml and under		
	09H	Hd	. . . . Other		
			– – – Non-nestable:		
3923.10.05			– – – – Boxes, cases, crates and similar articles of plastic, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks or reticles	Free	Free
	10G	Hd	. . . . . 250 ml and under		
	19L	Hd	. . . . . Other		
3923.10.07			– – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10K	Hd	. . . . . 250 ml and under		
	19C	Hd	. . . . . Other		
			– – Exceeding 5 litres capacity:		
3923.10.11	00K	Hd	– – – Nestable	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– – – Non-nestable:		
3923.10.25	00L	Hd	– – – – Boxes, cases, crates and similar articles of plastic, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks or reticles	Free	Free
3923.10.29	00F	Hd	– – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Sacks and bags (including cones):		
3923.21			– – Of polymers of ethylene:		
3923.21.01	00B	. .	– – – Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
			– – – Other:		
3923.21.15	00C	kg	– – – – Printed	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3923.21.28	00H	kg	– – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3923.29			– – Of other plastics:		
3923.29.01	00J	. .	– – – Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use	5	Free *See Below CA 1 RCEP 2.5 1/2027 2

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Articles for the conveyance or packing of goods, etc.—*continued* – Sacks and bags (including cones)—*continued* – – Of other plastics—*continued*		
			– – – Other:		
3923.29.15	00K	kg	– – – – Printed	5	Free *See Below CA Free RCEP 5 1/2027 5
3923.29.28	00D	kg	– – – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3923.30.00			– Carboys, bottles, flasks and similar articles	5	Free *See Below CA Free
			. . Not exceeding 5 litres capacity:		
	01C	Hd	. . . 250 ml and under		
	09J	Hd	. . . Other		
	19F	Hd	. . Exceeding 5 litres capacity		
3923.40.00			– Spools, cops, bobbins and similar supports	5	Free *See Below CA 2 RCEP 2.5 1/2027 2
			. . Spools, reels and similar supports designed for use with the goods of Chapters 85 and 90:		
	01G	. .	. . . For photographic and cinematographic film		
	09B	. .	. . . C Zero cassettes		
	19K	. .	. . . Other		
	29G	kg	. . Other		
3923.50.00	00B	Hd	– Stoppers, lids, caps and other closures	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3923.90			– Other:		
3923.90.01	00C	Hd	– – Collapsible tubes	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3923.90.05	00J	No.	– – Chilly bins	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– – Other:		
			– – – Not exceeding 5 litres capacity:		
3923.90.12			– – – – Nestable	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01C	Hd	. . . . . 250 ml and under		
	09J	Hd	. . . . . Other		
3923.90.18			– – – – Non-nestable	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01A	Hd	. . . . . 250 ml and under		
	09G	Hd	. . . . . Other		
			– – – Exceeding 5 litres capacity:		
3923.90.22	00L	Hd	– – – – Nestable	5	Free *See Below CA Free RCEP 2.5 1/2027 2

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Articles for the conveyance or packing of goods, etc.—*continued* – Other—*continued* – – Other—*continued* – – – Exceeding 5 litres capacity—*continued*		
3923.90.28	00J	Hd	– – – – Non-nestable	5	Free *See Below CA Free RCEP 2.5 1/2027 2
39.24			**Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:**		
3924.10			– Tableware and kitchenware:		
3924.10.01			– – Chopsticks; handles for cutlery	Free	Free
	01L	kg	. . . Chopsticks		
	09F	. .	. . . Handles for cutlery		
3924.10.09			– – Other	5	Free *See Below CA Free CPT Free RCEP 3.3 1/2027 3
	01A	kg	. . . Breakfast, dinner, tea and coffee sets; cups, mugs, saucers, plates and dishes		
	09G	kg	. . . Knives, forks, spoons and similar utensils		
	19D	kg	. . . Other		
3924.90			– Other:		
3924.90.01	00A	. .	– – Toilet articles	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3924.90.09			– – Other household articles	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
	10K	No.	. . . Poly(vinyl chloride) hot-water bottles		
	19C	kg	. . . Other		
39.25			**Builders' ware of plastics, not elsewhere specified or included:**		
3925.10			– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l:		
3925.10.01	00L	. .	– – Collapsible tanks of PVC coated fabric, incorporating an anti–microbial barrier of a kind used for drinking water	Free	Free
3925.10.05	00F	. .	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3925.20.00			– Doors, windows and their frames and thresholds for doors	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	01F	No.	. . Doors		
	03B	No.	. . Door frames and their thresholds		
	05J	No.	. . Windows and their frames		
3925.30			– Shutters, blinds (including Venetian blinds) and similar articles and parts thereof:		
3925.30.01	00H	. .	– – Sunblinds (other than Venetian blinds)	5	Free *See Below CA 4.5 RCEP 2.5 1/2027 2
3925.30.09			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01G	. .	. . . Venetian blinds		
	09B	. .	. . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Builders' ware of plastics, not elsewhere specified or, etc.—*continued*		
3925.90.00	00C	kg	– Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
39.26			**Other articles of plastics and articles of other materials of headings 39.01 to 39.14:**		
3926.10			– Office or school supplies:		
3926.10.10	00H	. .	– – Electronic stencils; erasers	Free	Free
3926.10.90			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . . Binders (loose-leaf type):		
	01K	kg	. . . . Ring		
	09E	kg	. . . . Other		
	19B	kg	. . . Other		
3926.20			– Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
3926.20.01	00B	. .	– – Braces, suspenders, garters, belts and the like	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3926.20.11			– – Gloves, mittens and mitts	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . . Gloves:		
	03B	pr	. . . . Football goalkeepers		
			. . . . Cricket:		
	04L	pr	. . . . . Batting		
	06G	pr	. . . . . Wicket keeping		
	08C	pr	. . . . Other		
	19J	pr	. . . Mittens and mitts		
3926.20.23	00F	No.	– – Coats and jackets	10	Free *See Below CA Free RCEP 5 1/2027 4
3926.20.32	00E	No.	– – Trousers and leggings	10	Free *See Below CA Free RCEP 6.7 1/2027 6
3926.20.42	00L	No.	– – Combination garments of the one piece trouser/jacket type	10	Free *See Below CA Free RCEP 6.7 1/2027 6
3926.20.55	10B	pr.	– – Shoulder pads	10	Free *See Below CA Free
3926.20.62			– – Other	10	Free *See Below CA Free RCEP 5 1/2027 4
	02H	No.	. . . Aprons		
	12E	No.	. . . Pilches		
	29K	No.	. . . Other		
3926.30.00	00K	. .	– Fittings for furniture, coachwork or the like	5	Free *See Below CA Free RCEP 2.5 1/2027 2

Chapter 39—*continued*

Plastics and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other articles of plastics and articles of other, etc.—*continued*		
3926.40			– Statuettes and other ornamental articles:		
3926.40.01	00K	. .	– – Nylon figurines	Free	Free
3926.40.09	00L	. .	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3926.90			– Other:		
3926.90.01	00H	. .	– – Tarpaulins, awnings and camping goods	5	Free *See Below CA 1 RCEP 2.5 1/2027 2
3926.90.09	00J	kg	– – Washers, gaskets, jointings, seals and similar packings	Free	Free
3926.90.11	00C	kg	– – Laboratory, hygienic and pharmaceutical ware, whether or not graduated or calibrated	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3926.90.19	00D	kg	– – Tubes and rods suited for the manufacture of fishing rods	5	Free *See Below RCEP 5 1/2027 5
3926.90.21			– – Clips, tags, rings and the like for the identification of animals, birds or fish	Free	Free
	02E	Hd	. . . Ear tags		
	19K	Hd	. . . Other		
3926.90.29	00K	. .	– – Artificial eyes, other than those for human use; beads, not mounted, set or strung; sequins	Free	Free
3926.90.31	00D	. .	– – Contraceptives	Free	Free
3926.90.39	00E	. .	– – Crochet hooks; embroidery hoops; thimbles	Free	Free
3926.90.41	00K	. .	– – Hammers; striking faces for soft-faced hammers	Free	Free
3926.90.49	00L	. .	– – Lifesaving resuscitation tubes	Free	Free
3926.90.51	00E	. .	– – Non-mechanical fans and hand screens	Free	Free
3926.90.61	00L	. .	– – Profile shapes and articles of rectangular shape, worked beyond the stage of being merely surface-worked	5	Free *See Below CA Free RCEP 2.5 1/2027 2
3926.90.63	00C	. .	– – Turtle or sea mammal excluder devices, being bar grids designed for incorporation into fishing nets	Free	Free
3926.90.69			– – Other	5	Free *See Below CA Free CPT Free RCEP 2.5 1/2027 2
			. . . Bags, disposable:		
	09E	Hd	. . . . Blood, enema, saline and urine		
	19B	Hd	. . . . Other		
	22B	. .	. . . Pneumatic or water mattresses, pillows or cushions		
	29K	. .	. . . Contact lens blanks		
	41J	No.	. . . Ladders		
	80K	. .	. . . Other		

* * *

Chapter 40

Rubber and articles thereof

NOTES—

1. Except where the context otherwise requires, throughout the Tariff the expression "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;
   (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 headings 40.11 to 40.13).

3. In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:

   (a) Liquids and pastes (including latex, whether or not pre-vulcanised, 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 heading 40.02, the expression "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) Headings 40.01 and 40.02 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 heading 40.01 or 40.02, 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.

6. For the purposes of heading 40.04, the expression "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 heading 40.08.

8. Heading 40.10 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 headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "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 heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

* * *

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
40.01			**Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:**		
4001.10.00			– Natural rubber latex, whether or not pre-vulcanised	Free	Free
	01C	kg	. . Thermosensitive and electro-positive latex		
	09J	kg	. . Other		
			– Natural rubber in other forms:		
4001.21.00	00C	kg	– – Smoked sheets	Free	Free
4001.22.00	00H	kg	– – Technically specified natural rubber (TSNR)	Free	Free
4001.29			– – Other:		
4001.29.01	00F	kg	– – – Creped	Free	Free
			– – – Other:		
4001.29.11	00A	kg	– – – – Uncompounded	Free	Free
4001.29.19	00B	kg	– – – – Other	5	Free *See Below CA Free LDC Free RCEP 2.5 1/2027 2
4001.30			– Balata, gutta-percha, guayule, chicle and similar natural gums:		
4001.30.01	00J	kg	– – Uncompounded	Free	Free
4001.30.09	00K	kg	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
40.02			**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip:**		
			– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11.00			– – Latex	Free	Free
	01F	kg	. . . Styrene-butadiene (SBR)		
	09A	kg	. . . Carboxylated styrene-butadiene (XSBR)		
4002.19			– – Other:		
4002.19.01	00L	kg	– – – Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.19.09			– – – Other	Free	Free
	01K	kg	. . . . Styrene-butadiene (SBR)		
	09E	kg	. . . . Other		
4002.20			– Butadiene rubber (BR):		
4002.20.01	00C	kg	– – Plates, sheets or strip	5	Free *See Below CA Free LDC Free RCEP 3.3 1/2027 3
4002.20.09			– – Other	Free	Free
	01B	kg	. . . Pre-vulcanised		
	09H	kg	. . . Other		
			– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31			– – Isobutene-isoprene (butyl) rubber (IIR):		
4002.31.01	00A	kg	– – – Plates, sheets or strip	5	Free *See Below CAFree LDC Free RCEP 3.3 1/2027 3
4002.31.09	00B	kg	– – – Other	Free	Free

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Synthetic rubber and factice derived from oils, etc.—*continued* – Isobutene-isoprene (butyl) rubber (IIR), etc.—*continued*		
4002.39			– – Other:		
4002.39.01	00H	kg	– – – Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.39.09	00J	kg	– – – Other	Free	Free
			– Chloroprene (chlorobutadiene) rubber (CR):		
4002.41.00	00J	kg	– – Latex	Free	Free
4002.49			– – Other:		
4002.49.01	00A	kg	– – – Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.49.09	00B	kg	– – – Other	Free	Free
			– Acrylonitrile-butadiene rubber (NBR):		
4002.51.00	00B	kg	– – Latex	Free	Free
4002.59			– – Other:		
4002.59.01	00E	kg	– – – Plates, sheets or strip	5	Free *See Below CA Free LDC Free RCEP 3.3 1/2027 3
4002.59.09	00F	kg	– – – Other	Free	Free
4002.60			– Isoprene rubber (IR):		
4002.60.01	00H	kg	– – Plates, sheets or strip	5	Free *See Below CA Free LDC Free
4002.60.09	00J	kg	– – Other	Free	Free
4002.70			– Ethylene-propylene-non-conjugated diene rubber (EPDM):		
4002.70.01	00A	kg	– – Plates, sheets or strip	5	Free *See Below CA Free LDC Free RCEP 3.3 1/2027 3
4002.70.09	00B	kg	– – Other	Free	Free
4002.80			– Mixtures of any product of heading 40.01 with any product of this heading:		
4002.80.01	00E	kg	– – Natural rubber latex with synthetic rubber latex	Free	Free
4002.80.09	00F	kg	– – Other	5	Free *See Below CA Free LDC Free
			– Other:		
4002.91.00	00G	kg	– – Latex	Free	Free
4002.99			– – Other:		
4002.99.01	00K	kg	– – – Plates, sheets or strip	5	Free *See Below CA Free LDC Free RCEP 3.3 1/2027 3
4002.99.09			– – – Other	Free	Free
	01J	kg	. . . . Factice		
	09D	kg	. . . . Other		
40.03					
4003.00.00	00H	kg	**Reclaimed rubber in primary forms or in plates, sheets or strip**	Free	Free
40.04					
4004.00.00	00F	kg	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom**	Free	Free

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
40.05			**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:**		
4005.10			– Compounded with carbon black or silica:		
4005.10.01	00D	. .	– – Solutions and dispersions	5	Free *See Below CA Free
4005.10.09	00E	kg	– – Balata, gutta-percha and factice	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			– – Other:		
4005.10.11	00K	kg	– – – Plates, sheets or strip	5	Free *See Below CA Free LDC Free RCEP 2.5 1/2027 2
4005.10.19	00L	kg	– – – Other	5	Free *See Below CA Free
4005.20.00	00A	. .	– Solutions; dispersions other than those of subheading 4005.10	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			– Other:		
4005.91.00	00A	kg	– – Plates, sheets and strip	5	Free *See Below CA Free LDC Free
4005.99			– – Other:		
4005.99.01	00D	kg	– – – Natural rubber other than latex	5	Free *See Below CAFree LDC Free RCEP 2.5 1/2027 2
4005.99.09			– – – Other	Free	Free
	01C	kg	. . . . Compounded synthetic rubber		
	19F	kg	. . . . Other		
40.06			**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber:**		
4006.10			– "Camel-back" strips for retreading rubber tyres:		
4006.10.01	00B	. .	– – Of natural gums	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4006.10.09	00C	. .	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4006.90			– Other:		
4006.90.01	00A	m	– – Tubes	5	Free *See Below CA Free
4006.90.09			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01L	. .	. . . Rings and discs		
	09F	. .	. . . Thread		
	19C	. .	. . . Other		
40.07					
4007.00.00	00L	. .	**Vulcanised rubber thread and cord**	Free	Free

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
40.08			**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:**		
			– Of cellular rubber:		
4008.11			– – Plates, sheets and strip:		
			– – – Flooring:		
4008.11.01	00C	. .	– – – – Mats, rectangular, made by cutting from the piece	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4008.11.09	00D	. .	– – – – Underlay of rubber	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4008.11.19	00K	. .	– – – – Other	5	Free *See Below CA Free
4008.11.29	00E	. .	– – – Other	5	Free *See Below CA Free
4008.19.00	00C	. .	– – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			– Of non-cellular rubber:		
4008.21			– – Plates, sheets and strip:		
			– – – Flooring:		
4008.21.01	00G	. .	– – – – Mats, rectangular, made by cutting from the piece	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4008.21.09	00H	. .	– – – – Other	5	Free *See Below CA Free
4008.21.19	00C	. .	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4008.29.00	00G	. .	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
40.09			**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):**		
			– Not reinforced or otherwise combined with other materials:		
4009.11.00	00E	m	– – Without fittings	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4009.12			– – With fittings:		
			– – – Hydraulic brake hoses:		
4009.12.11	00A	No.	– – – – Automotive brake hoses	5	Free *See Below CA Free RCEP 3.3 1/2027 3
4009.12.14	00L	m	– – – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Tubes, pipes and hoses, of vulcanised rubber other, etc.—*continued* – Not reinforced or otherwise combined with other materials—*continued* – – With fittings—*continued*		
4009.12.19	00B	m	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Reinforced or otherwise combined only with metal:		
4009.21.00	00J	m	– – Without fittings	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4009.22			– – With fittings:		
			– – – Hydraulic brake hoses:		
4009.22.11	00E	No.	– – – – Automotive brake hoses	5	Free *See Below CA Free RCEP 3.3 1/2027 3
4009.22.14	00D	m	– – – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
4009.22.19	00F	m	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Reinforced or otherwise combined only with textile materials:		
4009.31.00	00B	m	– – Without fittings	5	Free *See Below CA Free
4009.32			– – With fittings:		
			– – – Hydraulic brake hoses:		
4009.32.11	00J	No.	– – – – Automotive brake hoses	5	Free *See Below CA Free RCEP 3.3 1/2027 3
4009.32.14	00H	m	– – – – Other	5	Free *See Below CA Free
4009.32.19	00K	m	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Reinforced or otherwise combined with other materials:		
4009.41.00	00F	m	– – Without fittings	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4009.42			– – With fittings:		
			– – – Hydraulic brake hoses:		
4009.42.11	00B	No.	– – – – Automotive brake hoses	5	Free *See Below CA Free RCEP 3.3 1/2027 3
4009.42.14	00A	m	– – – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
4009.42.19	00C	m	– – – Other	5	Free *See Below CA Free

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
40.10			**Conveyor or transmission belts or belting, of vulcanised rubber:**		
			– Conveyor belts or belting:		
4010.11.00			– – Reinforced only with metal	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01G	kg	. . . Of a width exceeding 20 cm		
	09B	kg	. . . Other		
4010.12.00			– – Reinforced only with textile materials	5	Free *See Below CA Free RCEP 5 1/2027 5
	01A	kg	. . . Of a width exceeding 20 cm		
	09G	kg	. . . Other		
4010.19.00			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . . Reinforced only with plastics:		
	10B	kg	. . . . Of a width exceeding 20 cm		
	15C	kg	. . . . Other		
			. . . Other:		
	19F	kg	. . . . Of a width exceeding 20 cm		
	25L	kg	. . . . Other		
			– Transmission belts or belting:		
4010.31.00	00F	. .	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	Free
4010.32.00	00L	. .	– – 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	Free	Free
4010.33.00	00E	. .	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	Free
4010.34.00	00K	. .	– – 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	Free	Free
4010.35.00			– – Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	11K	kg	. . . Of a width exceeding 20 cm		
	19E	kg	. . . Other		
4010.36.00			– – Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5	Free *See Below CA Free RCEP 5 1/2027 5
	11D	kg	. . . Of a width exceeding 20 cm		
	19K	kg	. . . Other		
4010.39			– – Other:		
4010.39.11	00D	. .	– – – Belts and belting, cogged, toothed or otherwise adapted for the timing of mechanical or electrical functions	Free	Free
4010.39.19			– – – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
	11L	kg	. . . Of a width exceeding 20 cm		
	19F	kg	. . . Other		

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
40.11			**New pneumatic tyres, of rubber:**		
4011.10			– Of a kind used on motor cars (including station wagons and racing cars):		
4011.10.01			– – For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act	10	Free *See Below CA Free RCEP 5 1/2027 4
	01G	No.	. . . Bias ply		
			. . . Radial ply:		
	11D	No.	. . . . Steel belted		
	19K	No.	. . . . Other		
4011.10.09			– – Other	5	Free *See Below CA Free
	01H	No.	. . . Bias ply		
			. . . Radial ply:		
	11E	No.	. . . . Steel belted		
	19L	No.	. . . . Other		
4011.20			– Of a kind used on buses or lorries:		
			– – For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act:		
4011.20.03			– – – Internal rim diameter less than 495 mm	5	Free *See Below CA Free RCEP 5 1/2027 5
			. . . . Light truck (internal rim diameter not exceeding 360 mm regardless of ply rating):		
	01C	No.	. . . . . Bias ply		
	09J	No.	. . . . . Radial ply		
			. . . . Other light truck:		
	11L	No.	. . . . . Bias ply		
	19F	No.	. . . . . Radial ply		
			. . . . Other:		
	21H	No.	. . . . . Bias ply		
	29C	No.	. . . . . Radial ply		
4011.20.07			– – – Other	Free	Free
	01J	No.	. . . . Bias ply		
	09D	No.	. . . . Radial ply		
			– – Other:		
4011.20.12			– – – Internal rim diameter less than 495 mm	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . . . Light truck (internal rim diameter not exceeding 360 mm regardless of ply rating):		
	01B	No.	. . . . . Bias ply		
	09H	No.	. . . . . Radial ply		
			. . . . Other light truck:		
	11K	No.	. . . . . Bias ply		
	19E	No.	. . . . . Radial ply		
			. . . . Other:		
	21G	No.	. . . . . Bias ply		
	29B	No.	. . . . . Radial ply		
4011.20.18			– – – Other	Free	Free
	01L	No.	. . . . Bias ply		
	09F	No.	. . . . Radial ply		
4011.30.00	00K	No.	– Of a kind used on aircraft	Free	Free
4011.40.00	00C	No.	– Of a kind used on motorcycles	Free	Free
4011.50.00	00G	No.	– Of a kind used on bicycles	Free	Free

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			New pneumatic tyres, of rubber—*continued*		
4011.70.00			– Of a kind used on agricultural or forestry vehicles and machines	Free	Free
			. . Having a "herring-bone" or similar tread:		
			. . . Tractor:		
	10A	No.	. . . . Internal rim diameter exceeding 230 mm but not exceeding 508 mm		
	11K	No.	. . . . Internal rim diameter exceeding 508 mm		
	13F	No.	. . . Grader		
	15B	No.	. . . Earthmover		
			. . . Other:		
	19E	No.	. . . . Industrial		
	21G	No.	. . . . Other		
			. . Other:		
			. . . Tractor:		
	23C	No.	. . . . Internal rim diameter exceeding 230 mm but not exceeding 508 mm		
	25K	No.	. . . . Internal rim diameter exceeding 508 mm		
	29B	No.	. . . Grader		
	31D	No.	. . . Earthmover		
			. . . Other:		
	35G	No.	. . . . Industrial		
	39K	No.	. . . . Other		
4011.80.00			– Of a kind used on construction, mining or industrial handling vehicles and machines:	Free	Free
			. . Having a "herring-bone" or similar tread:		
	10E	No.	. . . Having a rim size not exceeding 61 cm		
	13K	No.	. . . Having a rim size exceeding 61 cm		
			. . Other:		
	15F	No.	. . . Having a rim size not exceeding 61 cm		
	19J	No.	. . . Having a rim size exceeding 61 cm		
4011.90			– Other:		
			– – Having a "herring-bone" or similar tread:		
			– – – Of a kind used on light commercial vehicles:		
4011.90.10			– – – – Internal rim diameter less than 508 mm	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	10D	No.	. . . . . Bias ply		
			. . . . . Radial ply:		
	15E	No.	. . . . . Steel belted		
	17A	No.	. . . . . Other		
	19H	No.	. . . . . Other		
4011.90.20			– – – – Other	Free	Free
	10K	No.	. . . . . Bias ply		
			. . . . . Radial ply:		
	13D	No.	. . . . . Steel belted		
	15L	No.	. . . . . Other		
	19C	No.	. . . . . Other		
4011.90.30	00H	No.	– – – Other	Free	Free
			– – Other:		
			– – – Of a kind used on light commercial vehicles:		
4011.90.40			– – – – Internal rim diameter less than 508 mm	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10L	No.	. . . . . Bias ply		
			. . . . . Radial ply:		
	13E	No.	. . . . . Steel belted		
	15A	No.	. . . . . Other		
	19D	No.	. . . . . Other		
4011.90.50			– – – – Other	Free	Free
	10F	No.	. . . . . Bias ply		
			. . . . . Radial ply:		
	13L	No.	. . . . . Steel belted		
	15G	No.	. . . . . Other		
	19K	No.	. . . . . Other		
4011.90.90	00L	No.	– – – Other	Free	Free

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
40.12			**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:**		
			– Retreaded tyres:		
4012.11			– – Of a kind used on motor cars (including station wagons and racing cars):		
4012.11.11	00G	No.	– – – Internal rim diameter less than 508 mm	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4012.11.19	00H	No.	– – – Other	Free	Free
4012.12.00	00K	No.	– – Of a kind used on buses or lorries	Free	Free
4012.13.00	00D	No.	– – Of a kind used on aircraft	Free	Free
4012.19			– – Other:		
			– – – Of a kind used on light commercial vehicles:		
4012.19.11	00C	No.	– – – – Internal rim diameter less than 508 mm	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4012.19.19	00D	No.	– – – – Other	Free	Free
4012.19.29	00K	No.	– – – Other	Free	Free
4012.20			– Used pneumatic tyres:		
			– – Of a kind used on motor cars (including station wagons and racing cars), or on light commercial vehicles:		
4012.20.01			– – – Internal rim diameter less than 508 mm	5	Free *See Below CA Free RCEP 5 1/2027 5
	01J	No	. . . . Of a kind used on motor cars (including stationwagons and racing cars)		
	09D	No	. . . . Of a kind used on light commercial vehicles		
4012.20.09	00A	No.	– – – Other	Free	Free
4012.20.19	00G	No.	– – Other	Free	Free
4012.90.00			– Other	Free	Free
			. . Solid or cushion tyres:		
			. . . Solid:		
	01H	No.	. . . . Industrial		
	09C	No.	. . . . Other		
	19L	No.	. . . Other		
			. . Other:		
	29H	kg	. . . Tyre flaps		
			. . . Tyre treads:		
	31K	kg	. . . . Interchangeable tyre treads		
	35B	kg	. . . . Pre-cured tyre tread		
	39E	kg	. . . . Other		
40.13			**Inner tubes, of rubber:**		
4013.10.00	00J	No.	– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	Free	Free
4013.20.00	10K	No.	– Of a kind used on bicycles	Free	Free
4013.90.00	00H	No.	– Other	Free	Free
40.14			**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:**		
4014.10.00	10D	Hd	– Sheath contraceptives	Free	Free
4014.90			– Other:		
4014.90.01	00B	No.	– – Hot-water bottles	Free	Free
4014.90.09	00C	No.	– – Teats	5	Free *See Below CA Free LDC Free
4014.90.11	00H	No.	– – Urinals designed for wear	Free	Free
4014.90.19	00J	No.	– – Other	Free	Free

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
40.15			**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber:**		
			– Gloves, mittens and mitts:		
4015.12.00	00D	pr	– – Of a kind used for medical, surgical, dental or veterinary purposes	Free	Free
4015.19			– – Other:		
4015.19.01	00B	pr	– – – Household	Free	Free
4015.19.09			– – – Other	Free	Free
	10L	pr	. . . . Of types suited for industrial, scientific or similar purposes		
	90J	pr	. . . . Other		
4015.90.00	00D	. .	– Other	5	Free *See Below CA Free
40.16			**Other articles of vulcanised rubber other than hard rubber:**		
			– Of cellular rubber:		
4016.10.01	00K	. .	– – Moulded rubber mats and mats of non-rectangular shape made by cutting from the piece	5	Free *See Below CA Free RCEP 3.3 1/2027 3
4016.10.09	00L	. .	– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Other:		
4016.91			– – Floor coverings and mats:		
4016.91.01	00C	. .	– – – Moulded rubber mats and mats of non-rectangular shape made by cutting from the piece	5	Free *See Below CA Free RCEP 5 1/2027 5
4016.91.09	00D	. .	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4016.92.00	00A	. .	– – Erasers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4016.93.00	00F	. .	– – Gaskets, washers and other seals	5	Free *See Below CA Free RCEP 5 1/2027 5
4016.94.00	00L	. .	– – Boat or dock fenders, whether or not inflatable	5	Free *See Below CA Free RCEP 2.5 1/2027 2
4016.95.00	00E	. .	– – Other inflatable articles	5	Free *See Below CA Free RCEP 3.3 1/2027 3
4016.99			– – Other:		
4016.99.01			– – – Rubber bands; date and other stamp type; paste applicators and other articles of stationery	5	Free *See Below CA Free RCEP 5 1/2027 5
	01H	. .	. . . . Unmounted characters for use with goods falling within heading 96.11		
	09C	. .	. . . . Rubber bands		
	19L	. .	. . . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other articles of vulcanised rubber other than hard rubber—*continued* – Other—*continued* – – Other—*continued*		
4016.99.09	00L	. .	– – – Milking-machine parts	5	Free *See Below CA Free RCEP 5 1/2027 5
4016.99.11	00E	. .	– – – Parts and accessories of goods falling within heading 86.07	5	Free *See Below CA Free RCEP 5 1/2027 5
4016.99.19	00F	. .	– – – Parts and accessories of goods falling within heading 86.08	5	Free *See Below CA Free LDC Free RCEP 5 1/2027 5
			– – – Parts and accessories of motor vehicles of headings 87.01 to 87.05:		
			– – – – Components for use in the assembly, completion or manufacture of motor vehicles in accordance with Section 14 of this Act, as may be determined by the Minister:		
4016.99.22	00G	No.	– – – – – For the passenger motor vehicles of heading 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	10	Free *See Below CA 3.33 RCEP 10 1/2027 10
4016.99.25	00F	No.	– – – – – For the vehicles of headings 87.02 and 87.05, and road tractors of heading 87.01 and vehicles of heading 87.04 of a g.v.w. exceeding 3,500 kg but not exceeding 10,500 kg	5	Free *See Below CA Free RCEP 5 1/2027 5
4016.99.29	00A	No.	– – – – – For other vehicles exceeding 10,500 kg	Free	Free
			– – – – Other:		
4016.99.31	00F	No.	– – – – – Suspension shock absorbers	Free	Free
4016.99.39			– – – – – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
	01E	No.	. . . . . Bumpers and parts thereof		
	09L	No.	. . . . . Steering wheels		
	11B	No.	. . . . . Moulded rubber mudflaps		
	19H	No.	. . . . . Other		
			– – – Parts and accessories of goods falling within heading 87.09:		
4016.99.41	00A	. .	– – – – For tractors of the type used on railway station platforms	Free	Free
4016.99.49	00B	. .	– – – – Other	5	Free *See Below CA Free LDC Free RCEP 5 1/2027 5
4016.99.51	00G	. .	– – – Parts and accessories of goods falling within heading 87.10	Free	Free
4016.99.59	00H	. .	– – – Parts and accessories of goods falling within heading 87.11	Free	Free
4016.99.61	00B	. .	– – – Parts and accessories of goods falling within heading 87.12	5	Free *See Below CA Free RCEP 5 1/2027 5
4016.99.69	00C	. .	– – – Parts and accessories of goods falling within heading 87.13	5	Free *See Below CA Free RCEP 5 1/2027 5
4016.99.71	00H	. .	– – – Parts and accessories of goods falling within heading 87.15	5	Free *See Below CA Free RCEP 5 1/2027 5

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other articles of vulcanised rubber other than hard rubber—*continued* – Other—*continued* – – Other—*continued*		
4016.99.79	00J	. .	– – – Parts and accessories of goods falling within heading 87.16	The rate applicable to the vehicles for which the parts have been designed	
4016.99.81	00C	. .	– – – Parts and accessories of goods falling within headings 88.01 to 88.05	Free	Free
4016.99.99			– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01H	. .	. . . . Stoppers, plain unornamental, for containers of a kind commonly used for the conveyance or packing of goods		
	09C	. .	. . . . Articles of a kind used on machinery, mechanical or electrical appliances of Chapters 84 and 85 or goods of Chapter 90		
	29H	. .	. . . . Other		
40.17					
4017.00			**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:**		
4017.00.01	00D	. .	– Hard rubber (for example, ebonite) in all forms, including waste and scrap	Free	Free
4017.00.09			– Articles of hard rubber	5	Free *See Below CA Free
	01C	. .	. . Stoppers, plain unornamental, for containers of a kind commonly used for the conveyance or packing of goods		
	09J	. .	. . Urinals		
	19F	. .	. . Other		

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