

# ITC(HS), 2022

## Schedule 2 Export Policy

### Section VII, PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Main Notes			
Sl.No.	Notes	Notification No.	Notification Date
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 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.		

### Chapter 39 Plastics And Articles Thereof.

Main Notes			
Sl.No.	Notes	Notification Date	Notification No
1	Throughout this Schedule, the expression "plastics" means those materials of headings 3901 to 3914 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.		
10	In headings 3920 and 3921, 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 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II: (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l; (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs; (c) gutters and fittings thereof; (d) doors, windows and their frames and thresholds for doors; (e) balconies, balustrades, fencing, gates and similar barriers ; (f)shutters, blinds(including Venetian blinds) and similar articles and parts and fittingsthereof; (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 mountingsintended for permanent installation in or on doors, windows,staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails,switchplates and other protective plates.		
2	This Chapter does not cover: (a) lubricating preparations of heading 2710 or 3403; (b) waxes of heading 2712 or 3404; (c) separate chemically defined organic compounds (Chapter 29); (d) heparin or its salts (heading 3001); (e)solutions(other than collodions) consisting of any of the productsspecified 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; (f) organic surface-active agents or preparation of heading 3402; (g) run gums or ester gums (heading 3806); (h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils(heading 3811); (ij) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819); (k) diagnostic or laboratory reagents on a backing of plastics (heading 3822); (l) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof; (m) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202; (n) plaits, wickerwork or other articles of Chapter 46; (o) wall coverings of heading 4814; (p) goods of Section XI (textiles and textile articles); (q) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walkingsticks, whips, riding-crops or partsthereof); (r)imitation jewellery of heading 7117; (s) articles of Section		

	XVI (machines and mechanical or electrical appliances); (t) parts of aircraft or vehicles of Section XVII; (u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments); (v) articles of Chapter 91 (for example, clock or watch cases); (w) articles of Chapter 92 (for example, musical instruments or parts thereof); (x) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings); (y) articles of Chapter 95 (for example, toys, games, sports requisites); or (z) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces 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 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories: (a) liquid synthetic polyolefins of which less than 60% by volume distils at 3000C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 3901 and 3902); (b) resins, not highly polymerised, of the coumarone-indene type (heading 3911); (c) other synthetic polymers with an average of at least 5 monomer units; (d) silicones (heading 3910); (e) resins (heading 3909) and other prepolymers.		
4	The expressions "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 3901 to 3914, 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 3915 does not apply to waste, parings and scrap of a single thermoplastic material,		

	transformed into primary forms(headings 3901 to 3914).		
8	For the purposes of heading 3917, 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 3918, 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.		

**Sub-Heading Notes**

<b>Sl.No.</b>	<b>Notes</b>	<b>Notification Date</b>	<b>Notification No</b>
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 exemple 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, 3901 40, 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 polymer are to be classified in the sub-heading named ""Other"", provided that the chemicallymodified polymers are not more specifically covered by an othersubheading; 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 ofthatmonomer unit which predominates by weight over every othersingle comonomer unit. For this purpose, constituent monomer units of polymersfalling 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 byweight over every othersingle 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 polymersin 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.		
<b>Supplementary Notes</b>			
<b>Sl.No.</b>	<b>Notes</b>	<b>Notification Date</b>	<b>Notification No</b>
1	In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.		

**Product Description and Export Policy**

<b>Itc(hs) Code.</b>	<b>Description</b>	<b>Export Policy</b>	<b>Policy Condition</b>		
3901	Polymers of ethylene, in primary forms.				
390110	Polymers of ethylene, in primary forms. - Polyethylene having a specific gravity of less than 0.94				
39011010	Linear low density polyethylene (LLDPE), in which ethylene monomer unit contributes 95 percent or more by weight of the total polymer content	Free			
39011020	Low density polyethylene (LDPE)	Free			
39011090	Other	Free			
39012000	Polyethylene having a specific gravity of 0.94 or more	Free			
39013000	Ethylene-vinyl acetate copolymers	Free			
390140	Ethylene-alpha-olefin copolymers, having a specific gravity less than 0.94				
39014010	Linear low density polyethylene (LLDPE), in which ethylene monomer unit contributes less than 95 percent by weight of the total polymer content	Free			
39014090	Other	Free			
39019000	Other	Free			

3902	Polymers of propylene or of other olefins, in primary forms.				
39021000	Polypropylene	Free			
390220	Poly iso butylene				
39022000	Poly iso butylenes	Free			
39023000	Propylene copolymers	Free			
39029000	Other	Free			
3903	Polymers of styrene, in primary forms.				
39031100	Polystyrene : -- Expansible	Free			
390319	Polystyrene : -- Other				
39031910	Moulding Powder	Free			
39031990	Other	Free			
39032000	Styrene-acrylonitrile (SAN) copolymers	Free			
39033000	Acrylonitrile-butadine-styrene (ABS) copolymers	Free			
39039010	Other: ---- Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	Free			
39039020	Other: ---- Brominated polystyrene, containing by weight 58percent or more but not more than 71percent of bromine, in one of the forms mentioned in Note 6(b) to this Chapter	Free			
39039090	Other: ---- Other	Free			

3904	Polymers of vinyl chloride or of other halogenated olefins, primary forms.				
390410	Poly(vinyl chloride), not mixed with any other substances				
39041010	Poly (vinyl chloride), not mixed with any other substances: ---- Binders for pigments	Free			
39041020	Suspension grade PVC resin	Free			
39041090	Poly (vinyl chloride), not mixed with any other substances: ---- Other	Free			
390421	Other poly(vinyl chloride) : -- Non-plasticised				
39042110	Poly (vinyl chloride) resins				
39042190	Other				
39042200	Other poly (vinyl chloride), mixed with other substances:--- Plasticised	Free			
390430	Vinyl chloride-vinyl acetate copolymers				
39043010	Poly (vinyl derivatives)	Free			
39043090	Other	Free			
39044000	Other vinyl chloride copolymers	Free			
390450	Vinylidene chloride polymers				
39045010	Vinylidene chloride polymers: ---- 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	Free			

	micrometers				
39045090	Vinylidene chloride polymers: ---- Other	Free			
39046100	Fluoro-polymers : -- Polytetrafluoroethylene	Free			
39046910	Other: ---- Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	Free			
39046990	Other: ---- Other	Free			
390490	Other				
39049010	Chlorinated poly vinyl chloride (CPVC) resin	Free			
39049090	Other	Free			
3905	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS				
390512	Poly (vinyl acetate) :--In aqueous dispersion:				
39051210	Poly(vinyl acetate) (PVA), moulding material	Free			
39051220	Poly(vinyl acetate) resins	Free			
39051290	Other	Free			
390519	Poly (vinyl acetate) :-- Other :				
39051910	Poly(vinyl acetate) (PVA) moulding material	Free			
39051920	Poly(vinyl acetate) and resins	Free			

39051990	Other	Free			
39052100	Vinyl acetate copolymers: ---- In aqueous dispersion	Free			
39052900	Vinyl acetate copolymers: ---- Other	Free			
39053000	Vinyl acetate copolymers: ---- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	Free			
39059100	Other : -- Copolymers	Free			
390599	Other : -- Other				
39059910	Poly(vinyl pirolidone) (p alcohol)	Free			
39059990	Other	Free			
3906	Acrylic polymers in primary forms.				
39061010	Polymethyl methacrylate: ---- Binders for pigments or inks	Free			
39061090	Polymethyl methacrylate: ---- Other	Free			
390690	Other				
39069040	Polymethyl methacrylate: ---- Poly (acrylic acid)	Free			
39069050	Polymethyl methacrylate: ---- Polyacrylonitrile (PAN)	Free			
39069060	Polymethyl methacrylate: ---- Copolymers of acrylonitrile	Free			

39069070	Polymethyl methacrylate: ---- Sodium polyacrylate	Free			
39069090	Polymethyl methacrylate: ---- Other	Free			
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.				
39071000	Polyacetals	Free			
39072100	Other polyethers: - - Bis(polyoxyethylene) methylphosphonate	Free			
390729	Other polyethers: - - Other:				
39072910	Other polyethers: - - - Poly(ether alcohols)	Free			
39072990	Other polyethers: - - - Other	Free			
390730	Epoxide resins				
39073010	Epoxy resins	Free			
39073090	Other	Free			
39074000	Polycarbonates	Free			
39075000	Alkyd resins	Free			
390761	Poly(ethylene terephthalate) : -- Having a viscosity number of 78 ml/g or higher				
39076110	PET flake (chip)	Free			

39076190	Other primary form	Free			
390769	Poly(ethylene terephthalate) : -- Other				
39076930	PET flake (chip)	Free			
39076990	Other primary form	Free			
39077000	Poly(lactic acid)	Free			
390791	Other polyesters : -- Unsaturated				
39079110	Maleic resins	Free			
39079120	Polyester or contract resins	Free			
39079130	Fumeric resins	Free			
39079140	Diallyl phthalate resins	Free			
39079150	Poly (butylene terephthalate)	Free			
39079190	Other	Free			
39079900	Other polyesters : -- Other	Free			
3908	Polyamides in primary forms.				
390810	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12				
39081011	Flake (chip)	Free			
39081019	Other primary form	Free			
39081021	Flake (chip)	Free			

39081029	Other primary form	Free			
39081031	Flake (chip)	Free			
39081039	Other primary form	Free			
39081041	Flake(chip)	Free			
39081049	Other primary form	Free			
39081051	Flake (chip)	Free			
39081059	Other primary form	Free			
39081061	Flake (chip)	Free			
39081069	Other primary form	Free			
39081071	Flake (chip)	Free			
39081079	Other primary form	Free			
39089000	Other	Free			
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms.				
390910	Urea resins; thiourea resins				
39091010	Urea formaldehyde moulding powder	Free			
39091090	Other	Free			
39092010	Melamine formaldehyde resins	Free			
39092090	Other	Free			

39093100	Other amino-resins : -- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	Free			
390939	Other amino-resins : -- Other				
39093910	Poly(phenylene oxide)	Free			
39093990	Other	Free			
390940	Phenolic resins				
39094010	Cresol formaldehyde oxide	Free			
39094020	Phenol formaldehyde resins	Free			
39094030	Alkyl Phenol formaldehyde resins	Free			
39094040	Ketonic resins	Free			
39094050	Phenoxi resins	Free			
39094060	Terpene phenolic resins	Free			
39094090	Other	Free			
39095000	Polyurethanes	Free			
3910	Silicones in primary forms.				
391000	Silicones in primary forms				
39100010	Silicone resins	Free			
39100020	Silicone oil	Free			
39100090	Other	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.				
391110	petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes				
39111010	Coumarone-indene resins	Free			
39111090	Other	Free			
39112000	Poly (1,3-phenylene methylphosphonate)	Free			
391190	Other				
39119010	Polysulphones	Free			
39119090	Other	Free			
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.				
391211	Cellulose acetates : -- Non-plasticised				
39121110	Cellulose acetate flakes	Free			
39121120	Cellulose acetate moulding powder	Free			
39121130	Cellulose acetobutyrate moulding powder	Free			
39121140	Cellulose nitrate, dynamic grade	Free			
39121190	Other	Free			

391212	Cellulose acetates : -- Plasticised				
39121210	Cellulose acetate flakes	Free			
39121220	Cellulose acetate moulding powder	Free			
39121230	Cellulose acetobutyrate moulding powder	Free			
39121290	Other	Free			
391220	Cellulose nitrates (including collodions)				
39122011	Non-plasticised: ---- Moulding powders	Free			
39122019	Non-plasticised: ---- Other	Free			
39122021	Plasticised: ---- Moulding powders	Free			
39122029	Plasticised: ---- Other	Free			
39123100	Cellulose ethers : -- Carboxymethylcellulose and its salts	Free			
391239	Cellulose ethers : -- Other				
39123911	Ethylcellulose	Free			
39123912	Methylcellulose	Free			
39123919	Other cellulose ethers	Free			
39123921	Plasticised: ---- Ethyl cellulose	Free			
39123922	Plasticised: ---- Methyl cellulose	Free			
39123929	Plasticised: ---- Other cellulose ether	Free			

391290	Other				
39129010	Cellulose Propionate and aceto propionate non plasticized	Free			
39129020	Viscose sponge	Free			
39129090	Other	Free			
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.				
391310	Alginic acid, its salts and esters				
39131010	Sodium Alginate	Free			
39131090	Other	Free			
391390	Other				
39139011	Chlorinated Rubber	Free			
39139019	Other	Free			
39139020	Hardened proteins (such as hardened casein, gelatin)	Free			
39139030	Dextran	Free			
39139090	Other	Free			
3914	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.				

391400	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms:				
39140010	Ion-exchangers of the condensation, polycondensation or polyaddition type	Free			
39140020	Ion-exchangers of polymerisation or co-polymerisation type	Free			
39140090	Other	Free			
3915	Waste, parings and scrap, of plastics.				
39151000	Of polymers of ethylene	Free			
39152000	Of polymers of styrene	Free			
391530	Of polymers of vinyl chloride				
39153010	Of copolymers of vinyl chloride	Free			
39153090	Other	Free			
391590	Of other plastics				
39159010	Of polypropylene	Free			
39159021	Of polymers of vinyl acetate: ---- Of copolymers of vinyl acetate	Free			
39159029	Of polymers of vinyl acetate: ---- Other	Free			
39159030	Of polymers of vinyl acetate: ---- Of acrylic polymers and methlyacrylic copolymers	Free			
39159041	Of alkyds, polyesters and epoxide resins: ---- Of	Free			

	alkyds and polyesters				
39159042	Of alkyds, polyesters and epoxide resins: ---- Of PET Bottles	Free			
39159049	Of alkyds, polyesters and epoxide resins: ---- Of epoxide resins	Free			
39159050	Of alkyds, polyesters and epoxide resins: ---- Of polyamides	Free			
39159061	Of Amino resins and phenolic resins and polyurethanes: ---- Of phenoplast	Free			
39159062	Of Amino resins and phenolic resins and polyurethanes: ---- Of aminoplast	Free			
39159063	Of Amino resins and phenolic resins and polyurethanes: ---- Of polyurethanes	Free			
39159071	Of cellulose and its chemical derivatives: ---- Of regenerated cellulose	Free			
39159072	Of cellulose and its chemical derivatives: ---- Cellulose plastic waste such as cellulose nitrates film scrap non-plasticised	Free			
39159073	Of cellulose and its chemical derivatives: ---- Cellulose plastic waste such as cellulose nitrates plasticized	Free			
39159074	Of cellulose and its chemical derivatives: ---- Cellulose plastic waste such as cellulose acetate film scrap non-plasticised	Free			
39159075	Of cellulose and its chemical derivatives: ---- Cellulose plastic waste such as cellulose	Free			

	acetate film scrap plasticized				
39159079	Of cellulose and its chemical derivatives: ---- Other	Free			
39159090	Of cellulose and its chemical derivatives: ---- Other	Free			
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.				
391610	Of polymers of ethylene				
39161010	Rods of polyethylene	Free			
39161020	Canes	Free			
39161090	Other	Free			
391620	Of polymers of vinyl chloride				
39162011	Canes	Free			
39162019	Other	Free			
39162091	Other: ---- Canes	Free			
39162099	Other: ---- Other	Free			
391690	Of other plastics				
39169010	Canes	Free			
39169021	Of phenoplast	Free			

39169022	Of aminoplast	Free			
39169023	Of alkyds and polyesters	Free			
39169024	Of polyamides	Free			
39169025	Of polyurethanes	Free			
39169026	Of epoxide-resins (including waste and scrap)	Free			
39169027	Of Polypropylene	Free			
39169028	Of acrylicmethacrylic and acrylomethcrylic polymers	Free			
39169031	Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate: ---- Of polymerisation and copolymerisation products of polystyrene	Free			
39169032	Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate: ---- Of polymethyl methacrylate	Free			
39169040	Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate: ---- Of regenerated cellulose	Free			
39169050	Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate: ---- Of cellulose nitrate and celluloid, whether or not plasticized	Free			
39169060	Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate: ---- Of vulcanized fibre	Free			

39169070	Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate: ---- Of cellulose acetate and acetate butyrate, whether or not plasticized	Free			
39169080	Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate: ---- Of vinyl plastic	Free			
39169090	Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate: ---- Of other polymerisation and copolymerisation products	Free			
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.				
39171010	Artificial guts (sausage casings) of hardened protein or of cellulosic materials: ---- Of hardened protein	Free			
39171020	Artificial guts (sausage casings) of hardened protein or of cellulosic materials: ---- Of cellulosic materials	Free			
391721	Tubes, pipes and hoses, rigid : -- Of polymers of ethylene				
39172110	Tubes of polyethylene	Free			
39172190	Other	Free			
39172200	Tubes, pipes and hoses, rigid : -- Of polymers of propylene	Free			
391723	Tubes, pipes and hoses, rigid : -- Of polymers				

	of vinyl chloride				
39172310	Seamless tubes	Free			
39172390	Other	Free			
391729	Tubes, pipes and hoses, rigid : -- Of other plastics				
39172910	Seamless tubes of copolymers of vinyl acetate and vinyl chloride	Free			
39172920	Seamless tubes of polymers and copolymers of polystyrene	Free			
39172930	Tubes of cellulose nitrate and celluloid, whether or not plasticized	Free			
39172940	Tubes of cellulose acetate or acetate butyrate	Free			
39172950	Tubes of vinyl plastics	Free			
39172990	Other	Free			
39173100	Other tubes, pipes and hoses : -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	Free			
39173210	Other, not reinforced or otherwise combined with other materials, without fittings: ---- Of condensation or rearrangement polymerisation products, whether or not chemically modified	Free			
39173220	Other, not reinforced or otherwise combined with other materials, without fittings: ---- Of addition polymerisation products	Free			

39173290	Other, not reinforced or otherwise combined with other materials, without fittings: ---- Other	Free			
39173300	Other tubes, pipes and hoses : -- Other, not reinforced or otherwise combined with other materials, with fittings	Free			
391739	Other tubes, pipes and hoses : -- Other				
39173910	Of condensation or rearrangement polymerisation products, whether or not chemically modified	Free			
39173920	Of addition polymerisation products	Free			
39173990	Other	Free			
39174000	Fittings	Free			
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.				
391810	Of polymers of vinyl chloride				
39181010	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	Free			
39181090	Other	Free			
391890	Of other plastics				
39189010	Floor coverings of linoleum	Free			
39189020	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	Free			

39189090	Other	Free			
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.				
39191000	In rolls of a width not exceeding 20 cm	Free			
391990	Other				
39199010	Plastic stickers, whether or not printed, embossed, and or impregnated.	Free			
39199020	Cellulose adhesive tape	Free			
39199090	Other	Free			
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.				
392010	Of polymers of ethylene				
39201011	Sheets of polyethylene: ---- Rigid, plain	Free			
39201012	Sheets of polyethylene: ---- Flexible, plain	Free			
39201013	Sheets of polyethylene: ---- Geomembrane, confirming to IS 16352	Free			
39201019	Sheets of polyethylene: ---- Other	Free			
39201091	Other: ---- Rigid, plain	Free			
39201092	Other: ---- Flexible, plain	Free			

39201093	Armour for ballistic protection	Free			
39201099	Other: ---- Other	Free			
392020	Of polymers of propylene				
39202010	Rigid, plain	Free			
39202020	Flexible, plain	Free			
39202090	Other	Free			
392030	Of polymers of styrene				
39203010	Rigid, plain	Free			
39203020	Flexible, plain	Free			
39203090	Other	Free			
39204300	Of polymers of vinyl chloride : -- Containing by weight not less than 6 percent of plasticisers	Free			
39204900	Of polymers of vinyl chloride : -- Other	Free			
392051	Of acrylic polymers : -- Of poly(methyl methacrylate)				
39205111	Sheets : ---- Rigid, plain	Free			
39205112	Sheets : ---- Flexible, plain	Free			
39205119	Sheets : ---- Other	Free			
39205191	Other: ---- Rigid, plain	Free			

39205192	Other: ---- Flexible, plain	Free			
39205199	Other: ---- Other	Free			
392059	Of acrylic polymers : -- Other				
39205911	Polyacrylate Sheets: ---- Rigid, plain	Free			
39205912	Polyacrylate Sheets: ---- Flexible, plain	Free			
39205919	Polyacrylate Sheets: ---- Other	Free			
39205991	Other: ---- Rigid, plain	Free			
39205992	Other: ---- Flexible, plain	Free			
39205999	Other: ---- Other	Free			
392061	Of polycarbonates, alkyd resins, polyallyl esters or other polyester : -- Of polycarbonates				
39206110	Rigid, plain	Free			
39206120	Flexible, plain	Free			
39206190	Other	Free			
392062	Of polycarbonates, alkyd resins, polyallyl esters or other polyester : -- Of poly(ethylene terephthalate)				
39206210	Rigid, plain	Free			
39206220	Flexible, plain	Free			
39206290	Other	Free			

392063	Of polycarbonates, alkyd resins, polyallyl esters or other polyester : -- Of unsaturated polyesters				
39206310	Rigid, plain	Free			
39206320	Flexible, plain	Free			
39206390	Other	Free			
392069	Of polycarbonates, alkyd resins, polyallyl esters or other polyester : -- Of other polyesters				
39206911	Packaging film: ---- Rigid, plain	Free			
39206912	Packaging film: ---- Flexible, plain	Free			
39206919	Packaging film: ---- Other	Free			
39206921	Sun and/or dust control film: ---- Rigid, plain	Free			
39206922	Sun and/or dust control film: ---- Flexible, plain	Free			
39206929	Sun and/or dust control film: ---- Other	Free			
39206931	Other film: ---- Rigid, plain	Free			
39206932	Other film: ---- Flexible, plain	Free			
39206939	Other film: ---- Other	Free			
39206991	Other: ---- Rigid, plain	Free			
39206992	Other: ---- Flexible, plain	Free			
39206999	Other: ---- Other	Free			

392071	Of cellulose or its chemical derivatives : -- Of regenerated cellulose				
39207111	Cello phane transparent: ---- Film	Free			
39207119	Cello phane transparent: ---- Other	Free			
39207121	Sheets of cellulose nitrate and celluloid, whether or not plasticized ---- Plain	Free			
39207129	Sheets of cellulose nitrate and celluloid, whether or not plasticized ---- Other	Free			
39207191	Other: ---- Rigid, plain	Free			
39207192	Other: ---- Flexible, Plain	Free			
39207199	Other: ---- Other	Free			
392073	Of cellulose or its chemical derivatives : -- Of cellulose acetate				
39207311	Sheet of cellulose acetate, non-plasticized: ---- Rigid, plain	Free			
39207312	Sheet of cellulose acetate, non-plasticized: ---- Flexible, plain	Free			
39207319	Sheet of cellulose acetate, non-plasticized: ---- Other	Free			
39207321	Sheets of cellulose acetate (plasticized) : ---- Rigid, plain	Free			
39207322	Sheets of cellulose acetate (plasticized) : ---- Flexible, plain	Free			

39207329	Sheets of cellulose acetate (plasticized) : ---- Other	Free			
39207391	Other: ---- Rigid, plain	Free			
39207392	Other: ---- Flexible, plain	Free			
39207399	Other: ---- Other	Free			
392079	Of cellulose or its chemical derivatives : -- Of other cellulose derivatives				
39207911	Sheets of cellulose nitrate and celluloid, whether or not plasticized: ---- Rigid, plain	Free			
39207912	Sheets of cellulose nitrate and celluloid, whether or not plasticized: ---- Flexible, plain	Free			
39207919	Sheets of cellulose nitrate and celluloid, whether or not plasticized: ---- Other	Free			
39207991	Other: ---- Rigid , plain	Free			
39207992	Other: ---- Flexible, plain	Free			
39207999	Other: ---- Other	Free			
392091	Of other plastics : -- Of poly(vinyl butyral)				
39209110	Of poly (vinyl butyral): ---- Rigid, plain	Free			
39209120	Of poly (vinyl butyral): ---- Flexible, plain	Free			
39209190	Of poly (vinyl butyral): ---- Other	Free			
392092	Of other plastics : -- Of polyamides				

39209211	Poly (amide fluoride) film: ---- Rigid, plain	Free			
39209212	Poly (amide fluoride) film: ---- Flexible, plain	Free			
39209219	Poly (amide fluoride) film: ---- Other	Free			
39209291	Other: ---- Rigid, plain	Free			
39209292	Other: ---- Flexible, plain	Free			
39209299	Other: ---- Other	Free			
392093	Of other plastics : -- Of amino-resins				
39209310	Rigid, plain	Free			
39209320	Flexible, plain	Free			
39209390	Other	Free			
392094	Of other plastics : -- Of phenolic resins				
39209410	Rigid, plain	Free			
39209420	Flexible, plain	Free			
39209490	Other	Free			
392099	Of other plastics : -- Of other plastics				
39209911	Plates, sheets, film, foil and strip of poly(vinyl acetate): ---- Rigid, plain	Free			
39209912	Plates, sheets, film, foil and strip of poly(vinyl acetate): ---- Flexible, plain	Free			

39209919	Plates, sheets, film, foil and strip of poly(vinyl acetate): ---- Other	Free			
39209921	Film, sheets, strip of vinyl plastics: ---- Rigid, plain	Free			
39209922	Film, sheets, strip of vinyl plastics: ---- Flexible, plain	Free			
39209929	Film, sheets, strip of vinyl plastics: ---- Other	Free			
39209931	Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate: ---- Rigid, plain	Free			
39209932	Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate: ---- Flexible, plain	Free			
39209939	Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate: ---- Other	Free			
39209941	Sheet of Poly (tetrafluoro-ethylene) (PTFE): ---- Rigid, plain	Free			
39209942	Sheet of Poly (tetrafluoro-ethylene) (PTFE): ---- Flexible, plain	Free			
39209949	Sheet of Poly (tetrafluoro-ethylene) (PTFE): ---- Other	Free			
39209951	Retro reflective sheeting: ---- Rigid, plain	Free			
39209952	Retro reflective sheeting: ---- Flexible, plain	Free			
39209959	Retro reflective sheeting: ---- Other	Free			
39209960	Retro reflective sheeting: ---- Clicking boards for	Free			

	leather machinery				
39209991	Other: ---- Rigid, plain	Free			
39209992	Other: ---- Flexible, plain	Free			
39209999	Other: ---- Other	Free			
3921	Other plates, sheets, film, foil and strip, of plastics.				
39211100	Cellular : -- Of polymers of styrene	Free			
39211200	Cellular : -- Of polymers of vinyl chloride	Free			
392113	Cellular : -- Of polyurethanes				
39211310	Flexible	Free			
39211390	Other	Free			
39211400	Cellular : -- Of regenerated cellulose	Free			
39211900	Cellular : -- Of other plastics	Free			
392190	Other				
39219010	Thermocol	Free			
39219021	Of polymers of vinyl chloride : ---- Rigid, lacquered	Free			
39219022	Of polymers of vinyl chloride : ---- Flexible, lacquered	Free			
39219023	Of polymers of vinyl chloride : ---- Rigid,	Free			

	metallised				
39219024	Of polymers of vinyl chloride : ---- Flexible, metallised	Free			
39219025	Of polymers of vinyl chloride : ---- Rigid, laminated	Free			
39219026	Of polymers of vinyl chloride : ---- Flexible, laminated	Free			
39219027	Architectural membrane	Free			
39219029	Of polymers of vinyl chloride : ---- Other	Free			
39219031	Of regenerated cellulose : ---- Rigid, lacquered	Free			
39219032	Of regenerated cellulose : ---- Flexible, lacquered	Free			
39219033	Of regenerated cellulose : ---- Rigid, metallised	Free			
39219034	Of regenerated cellulose : ---- Flexible, metallised	Free			
39219035	Of regenerated cellulose : ---- Rigid, laminated	Free			
39219036	Of regenerated cellulose : ---- Flexible, laminated	Free			
39219039	Of regenerated cellulose : ---- Other	Free			
39219091	Other: ---- Rigid, lacquered	Free			
39219092	Other: ---- Flexible, lacquered	Free			

39219093	Other: ---- Rigid, metallised	Free			
39219094	Other: ---- Flexible, metallised	Free			
39219095	Other: ---- Rigid, laminated	Free			
39219096	Other: ---- Flexible, laminated	Free			
39219099	Other: ---- Other	Free			
3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.				
39221000	Baths, shower-baths, sinks and wash basins	Free			
39222000	Lavatory seats and covers	Free			
39229000	Other	Free			
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.				
392310	Boxes, cases, crates and similar articles				
39231010	Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	Free			
39231020	Watch-box, jewellery box and similar containers of plastics	Free			
39231030	Insulated ware	Free			
39231040	Packing for accommodating connectors	Free			

39231090	Other	Free			
39232100	Sacks and bags (including cones) : -- Of polymers of ethylene	Free			
392329	Sacks and bags (including cones) : -- Of other plastics				
39232910	Of poly (vinyl chloride)	Free			
39232990	Other	Free			
392330	Carboys, bottles, flasks and similar articles				
39233010	Insulated ware	Free			
39233090	Other	Free			
39234000	Spools, cops, bobbins and similar supports	Free			
392350	Stoppers, lids, caps and other closures				
39235010	Caps and closures for bottles	Free			
39235090	Other	Free			
392390	Other				
39239010	Insulated ware	Free			
39239020	Aseptic bags	Free			
39239090	Other	Free			
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of				

	plastics.				
392410	Tableware and kitchenware				
39241010	Insulated ware	Free			
39241090	Other	Free			
392490	Other				
39249010	Toilet articles	Free			
39249020	Insulated ware	Free			
39249090	Other	Free			
3925	Builders ware of plastics, not elsewhere specified or included.				
39251000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	Free			
39252000	Doors, windows and their frames and thresholds for doors	Free			
39253000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	Free			
392590	Other				
39259010	Of polyurethane	Free			
39259090	Other	Free			
3926	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.				

392610	Office or school supplies				
39261011	Of polyurethane foam	Free			
39261019	Other	Free			
39261091	Other: ---- Of polyurethane foam	Free			
39261099	Other: ---- Other	Free			
392620	Articles of apparel and clothing accessories (including gloves, mittens and mitts)				
39262011	Gloves: ---- Disposable	Free			
39262019	Gloves: ---- Non-disposable	Free			
39262021	Aprons: ---- Of polyurethane foam	Free			
39262029	Aprons: ---- Other	Free			
39262031	Plastic stickers for garments: ---- Of polyurethane foam	Free			
39262039	Plastic stickers for garments: ---- Other	Free			
39262041	Collar stays, patties, butterfly, shoulder-pads and other stays: ---- Of polyurethane foam	Free			
39262049	Collar stays, patties, butterfly, shoulder-pads and other stays: ---- Other	Free			
39262091	Other: ---- Of polyurethane foam	Free			
39262099	Other: ---- Other	Free			

392630	Fittings for furniture, coachwork or the like				
39263010	Of polyurethane foam	Free			
39263090	Other	Free			
392640	Statuettes and other ornamental articles				
39264011	Bangles: ---- Of polyurethane foam	Free			
39264019	Bangles: ---- Other	Free			
39264021	Beads: ---- Of polyurethane foam	Free			
39264029	Beads: ---- Other	Free			
39264031	Statuettes: ---- Of polyurethane foam	Free			
39264039	Statuettes: ---- Other	Free			
39264041	Table and other household articles (including hotel and restaurant) for decoration: ---- Of polyurethane foam	Free			
39264049	Table and other household articles (including hotel and restaurant) for decoration: ---- Other	Free			
39264051	Decorative sheets: ---- Of polyurethane foam	Free			
39264059	Decorative sheets: ---- Other	Free			
39264060	Decorative sheets: ---- Sequine	Free			
39264091	Other: ---- Of polyurethane foam	Free			
39264099	Other: ---- Other	Free			

392690	Other				
39269010	PVC belt conveyor	Free		47/2015-2020	22.12.2020
39269021	Couplers, packing rings, O rings and the like: --- - Of polyurethane foam	Free		47/2015-2020	22.12.2020
39269029	Couplers, packing rings, O rings and the like: --- - Other	Free		47/2015-2020	22.12.2020
39269031	Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts: ---- Of polyurethane foam	Free		47/2015-2020	22.12.2020
39269039	Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts: ---- Other	Free		47/2015-2020	22.12.2020
39269041	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: ---- Of polyurethane foam	Free		47/2015-2020	22.12.2020
39269049	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: ---- Other	Free		47/2015-2020	22.12.2020
39269051	Retroreflective sheeting of other than of heading 3920: ---- Of polyurethane foam	Free		47/2015-2020	22.12.2020
39269059	Retroreflective sheeting of other than of heading 3920: ---- Other	Free		47/2015-2020	22.12.2020

39269061	Hangers: ---- Of polyurethane foam	Free		47/2015-2020	22.12.2020
39269069	Hangers: ---- Other	Free		47/2015-2020	22.12.2020
39269071	Plastic or nylon tipped hammers ; Insulating liner of nylon , HDPE: ---- Of polyurethane foam	Free		47/2015-2020	22.12.2020
39269079	Plastic or nylon tipped hammers ; Insulating liner of nylon , HDPE: ---- Other	Free		47/2015-2020	22.12.2020
39269080	Plastic or nylon tipped hammers ; Insulating liner of nylon , HDPE: ---- Polypropylene articles, not elsewhere specified or included	Free		47/2015-2020	22.12.2020
39269091	Other: ---- Of polyurethane foam	Free		47/2015-2020	22.12.2020
39269099	Other: ---- Other	Free		47/2015-2020	22.12.2020