

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);
 - (i) 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.

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
 - (i) 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 | 01E 05H 10D | kg kg kg | – Polyethylene having a specific gravity of less than 0.94 . . . Ground polyethylene, rotational moulding grade . . . Other linear low density polyethylene (LLDPE) . . . Other | Free | Free |
| 3901.20.00 | 01J 09D | kg kg | – Polyethylene having a specific gravity of 0.94 or more . . . Ground polyethylene, rotational moulding grade . . . Other | Free | Free |
| 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 | 01J 09D | kg kg | – Acrylonitrile-butadiene-styrene (ABS) copolymers . . . Acrylonitrile-butadiene-styrene (ABS) copolymers not mixed with any other substance . . . Other | Free | Free |
| 3903.90 | – Other: | | | | |
| 3903.90.01 | – – Liquids and pastes, including dispersions (emulsions and suspensions) and solutions | | | 5 | Free *See Below LDC 4 RCEP 3,5 1/2025 3 |
| | 01G 09B | kg kg | . . . Styrene copolymers . . . Other | | |
| 3903.90.09 | 01H 09C | kg kg | – – Other . . . Styrene copolymers . . . Other | Free | Free |
| 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 – Other poly(vinyl chloride): | Free | Free |
| 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 3,5 1/2025 3 |
| 3904.30.00 | 01G 09B | kg kg | – Vinyl chloride-vinyl acetate copolymers . . . Liquids and pastes, including dispersions (emulsions and suspensions) and solutions . . . Other | Free | Free |
| 3904.40.00 | 01L 09F | kg kg | – Other vinyl chloride copolymers . . . Liquids and pastes, including dispersions (emulsions and suspensions) and solutions . . . Other | Free | Free |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| Polymers of vinyl chloride or of other halogenated, etc.—<i>continued</i> | | | | | |
| 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: | | | | | |
| – 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 3.5 1/2025 3 |
| | 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: | | | | | |
| – Polyacetals: | | | | | |
| 3907.10 | | | -- Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms | Free | Free |
| 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 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| | | | Polyacetals, other polyethers and epoxide resins, etc.—<i>continued</i> — Other polyethers— <i>continued</i> — Bis(polyoxyethylene) methylphosphonate— <i>continued</i> | | |
| 3907.21.09 | 00A | kg | --- Other | 5 | Free *See Below CPT Free LDC 4 RCEP 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| | 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 3.5 1/2025 3 |
| | | | — 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 4 1/2025 3.7 |
| 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 4 1/2025 3.7 |
| 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 3.5 1/2025 3 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| Polyacetals, other polyethers and epoxide resins, etc.—<i>continued</i> | | | | | |
| – 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 1/2025 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 |
| 3907.99.10 | 10J | kg | – – – Other: | | |
| 3907.99.90 | 10B | kg | – – – – Thermoplastic liquid crystal aromatic polyester copolymers | Free | Free |
| | | | – – – – 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 4 1/2025 3.7 |
| 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 | | |
| 3909.31 | | | – Other amino-resins : | | |
| | | | – – 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 4 1/2025 3.7 |
| 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 4 1/2025 3.7 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| Amino-resins, phenolic resins and polyurethanes, etc.—<i>continued</i> | | | | | |
| 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 4 1/2025 3.7 |
| 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 1/2025 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 1/2025 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 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| 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 | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| Cellulose and its chemical derivatives, not elsewhere, etc.—<i>continued</i> | | | | | |
| 3912.90.00 | | | – Other | Free | Free |
| | 01K | kg | . . . Regenerated cellulose | | |
| | 11G | kg | . . . Other: | | |
| | 19B | kg | . . . Non-plasticised | | |
| | | | . . . 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 | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms | | | | |
| 3914.00.00 | 00E | kg | | 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 3.5 1/2025 3 |
| 3916.20.00 | 00J | kg | – Of polymers of vinyl chloride | 5 | Free *See Below CA Free RCEP 3.5 1/2025 5 |
| 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 3.5 1/2025 3 |
| | 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 1/2025 5 |
| 3917.22.00 | 00F | kg | -- Of polymers of propylene | 5 | Free *See Below CA Free RCEP 5 1/2025 5 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| | | | Tubes, pipes and hoses, and fittings therefor, etc.—<i>continued</i> | | |
| | | | — Tubes, pipes and hoses, rigid— <i>continued</i> | | |
| 3917.23.00 | 00L | kg | -- Of polymers of vinyl chloride | 5 | Free *See Below CA Free RCEP 5 1/2025 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 1/2025 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 1/2025 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 vinylidene 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 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| | | | Tubes, pipes and hoses, and fittings therefor, etc.—<i>continued</i> | | |
| | | | — Other tubes, pipes and hoses— <i>continued</i> | | |
| | | | — Other, not reinforced or otherwise combined with, etc.— <i>continued</i> | | |
| 3917.32.08 | | | — — — Other | 5 | Free *See Below CA Free RCEP 5 1/2025 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 vinylidene 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 vinylidene 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 3.5 1/2025 3 |
| 3917.39 | | | — — — Other: | | |
| 3917.39.02 | 00D | kg | — — — Sausage casings, unprinted | Free | Free |
| 3917.39.08 | | | — — — Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | | | 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 4 1/2025 3.7 |
| | | | . . 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 | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| 39.18 | | | 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 4 1/2025 3.7 |
| 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 3.5 1/2025 3 |
| 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 4 1/2025 3.7 |
| | | | – – – Other: | | |
| 3918.90.21 | | | – – – – Self-adhesive | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| | 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 4 1/2025 3.7 |
| | 01B | kg | Of alkyds: | | |
| | 09H | kg | Monolayer | | |
| | | | Multilayer | | |
| | | | Of polyamides: | | |
| | 11K | kg | Monolayer | | |
| | 19E | kg | Multilayer | | |
| | 29B | kg | Of other plastics | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| 39.19 | | | 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 3.5 1/2025 3 |
| | 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 3.5 1/2025 3 |
| | 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: | | |
| 3919.90.01 | 00E | m ² | – – Laminated fibre reinforced sheets | 5 | Free *See Below CA 2 RCEP 3.5 1/2025 3 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| | | | Self-adhesive plates, sheets, film, foil, tape, strip and, etc.—<i>continued</i> — Other— <i>continued</i> | | |
| 3919.90.09 | | | — Other | 5 | Free *See Below CA 2 RCEP 4 1/2025 3.7 |
| | | | In rolls of a width not exceeding 60 cm: | | |
| | | | Of a thickness exceeding 0.02 mm but not exceeding 0.25 mm: | | |
| | 02B | m ² | Coverings for books, shelves and furniture | | |
| | | | Other: | | |
| | 06E | m ² | Of polymers of ethylene | | |
| | 08A | m ² | Of polymers of propylene | | |
| | 12K | m ² | Of polymers and copolymers of styrene | | |
| | 16B | m ² | Of polymers of vinyl chloride | | |
| | 18J | m ² | Of acrylic polymers and copolymers | | |
| | 22G | m ² | Of polymers of vinyl acetate | | |
| | 24C | m ² | Of polyurethanes | | |
| | 26K | m ² | Of polyesters | | |
| | 28F | m ² | Of regenerated cellulose | | |
| | 32D | m ² | Of cellulose or its chemical derivatives | | |
| | 38C | m ² | Of other plastics | | |
| | | | Other: | | |
| | 42A | m ² | Of polymers of ethylene | | |
| | 46D | m ² | Of polymers of propylene | | |
| | 48L | m ² | Of polymers and copolymers of styrene | | |
| | 53G | m ² | Of polymers of vinyl chloride | | |
| | 55C | m ² | Of acrylic polymers and copolymers | | |
| | 57K | m ² | Of polymers of vinyl acetate | | |
| | 61H | m ² | Of polyurethanes | | |
| | 63D | m ² | Of polyesters | | |
| | 65L | m ² | Of regenerated cellulose | | |
| | 67G | m ² | Of cellulose or its chemical derivatives | | |
| | 69C | m ² | Of other plastics | | |
| | | | Other: | | |
| | 71E | m ² | Of polymers of ethylene | | |
| | 73A | m ² | Of polymers of propylene | | |
| | 75H | m ² | Of polymers and copolymers of styrene | | |
| | 78B | m ² | Of polymers of vinyl chloride | | |
| | 80D | m ² | Of acrylic polymers and copolymers | | |
| | 83J | m ² | Of polymers of vinyl acetate | | |
| | 85E | m ² | Of polyurethanes | | |
| | 87A | m ² | Of polyesters | | |
| | 91K | m ² | Of regenerated cellulose | | |
| | 95B | m ² | Of cellulose or its chemical derivatives | | |
| | 99E | m ² | Of other plastics | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| 39.20 | | | 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: | | |
| 3920.10.01 | 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 3.5 1/2025 3 |
| 3920.10.09 | 10H | kg | -- Other | 5 | Free *See Below CA Free CPT Free RCEP 4 1/2025 3.7 |
| 3920.20 | | | – Of polymers of propylene: | | |
| | | | -- Biaxially oriented: | | |
| 3920.20.02 | 10G | kg | ---- Printed | 5 | Free *See Below CA Free LDC Free RCEP 3.5 1/2025 3 |
| 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 4 1/2025 3.7 |
| 3920.20.29 | | | -- Other | 5 | Free *See Below CA Free CPT Free RCEP 4 1/2025 3.7 |
| | | | . . . 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 3.5 1/2025 3 |
| 3920.30.29 | 10F | kg | -- Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 3920.43.00 | | | – Of polymers of vinyl chloride: -- Containing by weight not less than 6% of plasticisers | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | 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 | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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.—<i>continued</i> — Of polymers of vinyl chloride— <i>continued</i> | | |
| 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 3.5 1/2025 3 |
| 3920.49.15 | | | — — — Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | 15L | kg | Printed | | |
| | 29L | kg | Other | | |
| 3920.49.19 | | | — — — Other | 5 | Free *See Below CA Free CPT Free RCEP 3.5 1/2025 3 |
| | 15F | kg | Printed | | |
| | 29F | kg | Other | | |
| 3920.51 | | | — Of acrylic polymers: | | |
| | | | — — 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 3.5 1/2025 3 |
| 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 4 1/2025 3.7 |
| 3920.51.29 | 10H | kg | — — — Other | 5 | Free *See Below CA Free CPT Free RCEP 4 1/2025 3.7 |
| 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 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| 3920.59.29 | 10D | kg | — — — Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | | | — 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 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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.—<i>continued</i> — Of polycarbonates, alkyd resins, polyallyl esters, etc.— <i>continued</i> | | |
| 3920.62 | | | — Of poly(ethylene terephthalate): | | |
| 3920.62.01 | 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 RCEP 5 1/2025 5 |
| 3920.62.09 | 10E | kg | — Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width, printed | 5 | Free *See Below CA Free LDC Free RCEP 3.5 1/2025 3 |
| 3920.62.19 | 10L | kg | — Other | 5 | Free *See Below CA Free RCEP 5 1/2025 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 3.5 1/2025 3 |
| 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 4 1/2025 3.7 |
| 3920.63.29 | 10L | kg | — Other | 5 | Free *See Below CA Free RCEP 5 1/2025 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 1/2025 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 3.5 1/2025 3 |
| 3920.69.29 | 10H | kg | — Other | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| | | | — Of cellulose or its chemical derivatives: | | |
| 3920.71.00 | | | — Of regenerated cellulose | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| | 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 4 1/2025 3.7 |
| | 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, AU, CN, CPT, HK, 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.—<i>continued</i> — Of cellulose or its chemical derivatives— <i>continued</i> | | |
| 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 4 1/2025 3.7 |
| | 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): | | |
| 3920.91.01 | 10L | 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 3.5 1/2025 3 |
| 3920.91.09 | 10A | kg | — — — Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 3920.91.29 | 10B | kg | — — — Other | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| 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 3.5 1/2025 3 |
| 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 4 1/2025 3.7 |
| 3920.92.29 | 10G | kg | — — — Other | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| 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 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| 3920.93.29 | 10A | kg | — — — Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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.—<i>continued</i> | | | | | |
| – Of other plastics— <i>continued</i> | | | | | |
| 3920.94.00 | | | -- Of phenolic resins | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| | 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 4 1/2025 3.7 |
| | | | --- 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 3.5 1/2025 3 |
| 3920.99.39 | 10D | kg | --- Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 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 4 1/2025 3.7 |
| 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 3.5 1/2025 3 |
| 3921.13.09 | 10K | kg | --- Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 3921.14.00 | 10G | kg | -- Of regenerated cellulose | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| 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 4 1/2025 3.7 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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—<i>continued</i> | | |
| | | | – Cellular— <i>continued</i> | | |
| | | | – – Of other plastics— <i>continued</i> | | |
| 3921.19.09 | | | – – – Other | 5 | Free *See Below CA Free RCEP 5 1/2025 5 |
| | 10G | kg | Of polymers of ethylene | | |
| | 15H | kg | Of polyesters | | |
| | 29H | kg | Of other plastics | | |
| 3921.90 | | | – Other: | | |
| 3921.90.01 | | | – – Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | 01E | kg | . . . Of chemical derivatives of cellulose | | |
| | 09L | kg | . . . Of other plastics | | |
| | | | – – Other: | | |
| 3921.90.11 | 00B | kg | – – – Laminated fibre reinforced sheets | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 3921.90.19 | | | – – – Other | 5 | Free *See Below CA Free RCEP 5 1/2025 5 |
| | | | Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm: | | |
| | 01A | m ² | Of chemical derivatives of cellulose | | |
| | 09G | m ² | Of other plastics | | |
| | | | Reinforced or supported with textile fabrics: | | |
| | 11J | kg | Of chemical derivatives of cellulose | | |
| | 19D | kg | Of other plastics | | |
| | | | Of a thickness not exceeding 1 mm and exceeding 20 cm in width: | | |
| | 21F | m ² | Of chemical derivatives of cellulose | | |
| | 29A | m ² | Of other plastics | | |
| | | | Other: | | |
| | 31C | kg | Of chemical derivatives of cellulose | | |
| | 39J | 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 3.5 1/2025 3 |
| | 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 3.5 1/2025 3 |
| 3922.90 | | | – Other: | | |
| 3922.90.01 | 00E | No. | – – Urinals | Free | Free |
| 3922.90.09 | | | – – Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | 01D | No. | . . . Shower cabinets | | |
| | 05G | No. | . . . Shower bases | | |
| | 08A | No. | . . . Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 3.5 1/2025 3 |
| | 01B 09H | Hd Hd | 250 ml and under 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 *See Below CA Free RCEP 3.5 1/2025 3 |
| | 10G 19L | Hd Hd | 250 ml and under Other | | |
| 3923.10.07 | | | – – – – Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | 10K 19C | Hd Hd | 250 ml and under Other | | |
| | | | – – Exceeding 5 litres capacity: | | |
| 3923.10.11 | 00K | Hd | – – – Nestable | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | | | – – – 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 *See Below CA Free RCEP 3.5 1/2025 3 |
| 3923.10.29 | 00F | Hd | – – – – Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | | | – 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 3.5 1/2025 3 |
| | | | – – – Other: | | |
| 3923.21.15 | 00C | kg | – – – – Printed | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 3923.21.28 | 00H | kg | – – – – Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| | | | Articles for the conveyance or packing of goods, etc.—<i>continued</i> | | |
| | | | — Sacks and bags (including cones)— <i>continued</i> | | |
| 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 3.5 1/2025 3 |
| | | | — — — Other: | | |
| 3923.29.15 | 00K | kg | — — — — Printed | 5 | Free *See Below CA Free RCEP 5 1/2025 5 |
| 3923.29.28 | 00D | kg | — — — — Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| | | | . . . 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 3.5 1/2025 3 |
| 3923.90 | | | — Other: | | |
| 3923.90.01 | 00C | Hd | — — Collapsible tubes | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 3923.90.05 | 00J | No. | — — Chilly bins | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | | | — — Other: | | |
| | | | — — — Not exceeding 5 litres capacity: | | |
| 3923.90.12 | | | — — — — Nestable | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | 01C | Hd | 250 ml and under | | |
| | 09J | Hd | Other | | |
| 3923.90.18 | | | — — — — Non-nestable | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | 01A | Hd | 250 ml and under | | |
| | 09G | Hd | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| | | | Articles for the conveyance or packing of goods, etc.—<i>continued</i> | | |
| | | | – Other— <i>continued</i> | | |
| | | | – – Other— <i>continued</i> | | |
| | | | – – – Exceeding 5 litres capacity: | | |
| 3923.90.22 | 00L | Hd | – – – – Nestable | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 3923.90.28 | 00J | Hd | – – – – Non-nestable | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 39.24 | | | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics: | | |
| 3924.10 | | | – Tableware and kitchenware: | | |
| 3924.10.01 | 01L 09F | kg .. | – – Chopsticks; handles for cutlery . . . Chopsticks . . . Handles for cutlery | Free | Free |
| 3924.10.09 | | | – – Other | 5 | Free *See Below CA Free CPT Free RCEP 4 1/2025 3.7 |
| | 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 3.5 1/2025 3 |
| 3924.90.09 | | | – – Other household articles | 5 | Free *See Below CA Free CPT Free RCEP 3.5 1/2025 3 |
| | 10K | No. | . . . Poly(vinyl chloride) hot-water bottles | | |
| | 19C | kg | . . . Other | | |
| 39.25 | | | Builders' ware of plastics, not elsewhere specified or included: | | |
| 3925.10.00 | 00D | .. | – Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 3925.20.00 | | | – Doors, windows and their frames and thresholds for doors | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| | 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 3.5 1/2025 3 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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.—<i>continued</i> — Shutters, blinds (including Venetian blinds) and similar, etc.— <i>continued</i> | | |
| 3925.30.09 | | | — Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | 01G | .. | . . . Venetian blinds | | |
| | 09B | .. | . . . Other | | |
| 3925.90.00 | 00C | kg | — Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| | | | . . . 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 3.5 1/2025 3 |
| 3926.20.11 | | | — Gloves, mittens and mitts | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | | | . . . 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 7 1/2025 6 |
| 3926.20.32 | 00E | No. | — Trousers and leggings | 10 | Free *See Below CA Free RCEP 8 1/2025 7.3 |
| 3926.20.42 | 00L | No. | — Combination garments of the one piece trouser/jacket type | 10 | Free *See Below CA Free RCEP 8 1/2025 7.3 |
| 3926.20.55 | 10B | pr. | — Shoulder pads | 10 | Free *See Below CA Free |
| 3926.20.62 | | | — Other | 10 | Free *See Below CA Free RCEP 7 1/2025 6 |
| | 02H | No. | . . . Aprons | | |
| | 12E | No. | . . . Pilches | | |
| | 29K | No. | . . . Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 articles of plastics and articles of other, etc.—<i>continued</i> | | | | | |
| 3926.30.00 | 00K | .. | – Fittings for furniture, coachwork or the like | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| 3926.90 | | | – Other: | | |
| 3926.90.01 | 00H | .. | -- Tarpaulins, awnings and camping goods | 5 | Free *See Below CA 1 RCEP 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| 3926.90.19 | 00D | kg | -- Tubes and rods suited for the manufacture of fishing rods | 5 | Free *See Below RCEP 5 1/2025 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 3.5 1/2025 3 |
| 3926.90.69 | | | -- Other | 5 | Free *See Below CA Free CPT Free RCEP 3.5 1/2025 3 |
| | | | . . . 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 | | |
| | 79F | .. | Other | | |

* * *

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

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 pre-vulcanised 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 | 01C 09J | kg kg | – Natural rubber latex, whether or not pre-vulcanised . . . Thermosensitive and electro-positive latex . . . Other | Free | Free |
| | | | – 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 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| 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 | 01F 09A | kg kg | -- Latex . . . Styrene-butadiene (SBR) . . . Carboxylated styrene-butadiene (XSBR) | Free | Free |
| 4002.19 | | | -- Other: | | |
| 4002.19.01 | 00L | kg | ---- Plates, sheets or strip | 5 | Free *See Below CA Free LDC Free |
| 4002.19.09 | 01K 09E | kg kg | ---- Other Styrene-butadiene (SBR) Other | Free | Free |
| 4002.20 | | | – Butadiene rubber (BR): | | |
| 4002.20.01 | 00C | kg | -- Plates, sheets or strip | 5 | Free *See Below CA Free LDC Free RCEP 4 1/2025 3.7 |
| 4002.20.09 | 01B 09H | kg kg | -- Other . . . Pre-vulcanised . . . Other | Free | Free |
| | | | – 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 CA Free LDC Free RCEP 4 1/2025 3.7 |
| 4002.31.09 | 00B | kg | ---- Other | Free | Free |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| Synthetic rubber and factice derived from oils, etc.—<i>continued</i> | | | | | |
| – Isobutene-isoprene (butyl) rubber (IIR), etc.— <i>continued</i> | | | | | |
| 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 4 1/2025 3.7 |
| 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 4 1/2025 3.7 |
| 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 4 1/2025 3.7 |
| 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, AU, CN, CPT, HK, 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 4 1/2025 3.7 |
| | | | -- Other: | | |
| 4005.10.11 | 00K | kg | --- Plates, sheets or strip | 5 | Free *See Below CA Free LDC Free RCEP 3.5 1/2025 3 |
| 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 4 1/2025 3.7 |
| | | | – 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 CA Free LDC Free RCEP 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| 4006.10.09 | 00C | .. | -- Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| | 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, AU, CN, CPT, HK, 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 3.5 1/2025 3 |
| 4008.11.09 | 00D | .. | ---- Underlay of rubber | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 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 4 1/2025 3.7 |
| | | | – 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 3.5 1/2025 3 |
| 4008.21.09 | 00H | .. | ---- Other | 5 | Free *See Below CA Free |
| 4008.21.19 | 00C | .. | ---- Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 4008.29.00 | 00G | .. | -- Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| 4009.12 | | | -- With fittings: | | |
| | | | --- Hydraulic brake hoses: | | |
| 4009.12.11 | 00A | No. | ---- Automotive brake hoses | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| 4009.12.14 | 00L | m | ---- Other | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| | | | Tubes, pipes and hoses, of vulcanised rubber other, etc.—<i>continued</i> — Not reinforced or otherwise combined with other materials— <i>continued</i> — With fittings— <i>continued</i> | | |
| 4009.12.19 | 00B | m | ---- Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | | | — Reinforced or otherwise combined only with metal: | | |
| 4009.21.00 | 00J | m | -- Without fittings | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 4009.22 | | | -- With fittings: | | |
| | | | ---- Hydraulic brake hoses: | | |
| 4009.22.11 | 00E | No. | ----- Automotive brake hoses | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| 4009.22.14 | 00D | m | ----- Other | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| 4009.22.19 | 00F | m | ---- Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | | | — 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 4 1/2025 3.7 |
| 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 3.5 1/2025 3 |
| | | | — Reinforced or otherwise combined with other materials: | | |
| 4009.41.00 | 00F | m | -- Without fittings | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 4009.42 | | | -- With fittings: | | |
| | | | ---- Hydraulic brake hoses: | | |
| 4009.42.11 | 00B | No. | ----- Automotive brake hoses | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| 4009.42.14 | 00A | m | ----- Other | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| 4009.42.19 | 00C | m | ---- Other | 5 | Free *See Below CA Free |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| 40.10 | | | 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 3.5 1/2025 3 |
| | 01G 09B | kg kg | . . . Of a width exceeding 20 cm . . . Other | | |
| 4010.12.00 | | | – – Reinforced only with textile materials | 5 | Free *See Below CA Free RCEP 5 1/2025 5 |
| | 01A 09G | kg kg | . . . Of a width exceeding 20 cm . . . Other | | |
| 4010.19.00 | | | – – Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | | | . . . Reinforced only with plastics: | | |
| | 10B 15C | kg kg | Of a width exceeding 20 cm Other | | |
| | 19F 25L | kg kg | . . . Other: Of a width exceeding 20 cm 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 3.5 1/2025 3 |
| | 11K 19E | kg kg | . . . Of a width exceeding 20 cm . . . 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 1/2025 5 |
| | 11D 19K | kg kg | . . . Of a width exceeding 20 cm . . . 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 1/2025 5 |
| | 11L 19F | kg kg | . . . Of a width exceeding 20 cm . . . Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| 40.11 | | | 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 7 1/2025 6 |
| | 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 1/2025 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 4 1/2025 3.7 |
| | | | 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 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| New pneumatic tyres, of rubber—<i>continued</i> | | | | | |
| 4011.70.00 | | | – Of a kind used on agricultural or forestry vehicles and machines . . . Having a “herring-bone” or similar tread: Tractor: Internal rim diameter exceeding 230 mm but not exceeding 508 mm 10A No. Internal rim diameter exceeding 508 mm 11K No. Grader 13F No. Earthmover 15B No. Other: Industrial 19E No. Other 21G No. Tractor: Internal rim diameter exceeding 230 mm but not exceeding 508 mm 23C No. Internal rim diameter exceeding 508 mm 25K No. Grader 29B No. Earthmover 31D No. Other: Industrial 35G No. Other 39K No. | Free | Free |
| 4011.80.00 | | | – Of a kind used on construction, mining or industrial handling vehicles and machines: . . . 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 | Free | Free |
| 4011.90 | | | – Other: -- Having a “herring-bone” or similar tread: --- Of a kind used on light commercial vehicles: ---- Internal rim diameter less than 508 mm | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| 4011.90.10 | | | 10D No. Bias ply Radial ply: 15E No. Steel belted 17A No. Other 19H No. Other | Free | Free |
| 4011.90.20 | | | ---- Other 10K No. Bias ply Radial ply: 13D No. Steel belted 15L No. Other 19C No. Other | Free | Free |
| 4011.90.30 | 00H | No. | --- Other -- Other: --- Of a kind used on light commercial vehicles: ---- Internal rim diameter less than 508 mm | Free | Free |
| 4011.90.40 | | | 10L No. Bias ply Radial ply: 13E No. Steel belted 15A No. Other 19D No. Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 4011.90.50 | | | ---- Other 10F No. Bias ply Radial ply: 13L No. Steel belted 15G No. Other 19K No. Other | Free | Free |
| 4011.90.90 | 00L | No. | --- Other | Free | Free |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| 40.12 | | | 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 3.5 1/2025 3 |
| 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 3.5 1/2025 3 |
| 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 1/2025 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 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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 |
| 40.15 | | | 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 4 1/2025 3.7 |
| 4016.10.09 | 00L | .. | -- Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| | | | – 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 1/2025 5 |
| 4016.91.09 | 00D | .. | --- Other | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 4016.92.00 | 00A | .. | -- Erasers | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 4016.93.00 | 00F | .. | -- Gaskets, washers and other seals | 5 | Free *See Below CA Free RCEP 5 1/2025 5 |
| 4016.94.00 | 00L | .. | -- Boat or dock fenders, whether or not inflatable | 5 | Free *See Below CA Free RCEP 3.5 1/2025 3 |
| 4016.95.00 | 00E | .. | -- Other inflatable articles | 5 | Free *See Below CA Free RCEP 4 1/2025 3.7 |
| 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 1/2025 5 |
| | 01H | .. | Unmounted characters for use with goods falling within heading 96.11 | | |
| | 09C | .. | Rubber bands | | |
| | 19L | .. | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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—<i>continued</i> | | | | | |
| — Other— <i>continued</i> | | | | | |
| -- Other— <i>continued</i> | | | | | |
| 4016.99.09 | 00L | .. | --- Milking-machine parts | 5 | Free *See Below CA Free RCEP 5 1/2025 5 |
| 4016.99.11 | 00E | .. | --- Parts and accessories of goods falling within heading 86.07 | 5 | Free *See Below CA Free RCEP 5 1/2025 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 1/2025 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 1/2025 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 1/2025 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 1/2025 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 1/2025 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 1/2025 5 |
| 4016.99.69 | 00C | .. | --- Parts and accessories of goods falling within heading 87.13 | 5 | Free *See Below CA Free RCEP 5 1/2025 5 |
| 4016.99.71 | 00H | .. | --- Parts and accessories of goods falling within heading 87.15 | 5 | Free *See Below CA Free RCEP 5 1/2025 5 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, 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—<i>continued</i> — Other— <i>continued</i> -- Other— <i>continued</i> | | |
| 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 3.5 1/2025 3 |
| | 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 | | |
| | | | * * * | | |

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