

*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 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

*CHAPTER 39***PLASTICS AND ARTICLES THEREOF****Notes**

1. Throughout the nomenclature, the expression 'plastics' means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence. Throughout the nomenclature, 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 2710 or 3403;
 - (b) waxes of heading 2712 or 3404;
 - (c) separate chemically defined organic compounds (Chapter 29);
 - (d) heparin or its salts (heading 3001);
 - (e) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 3208); stamping foils of heading 3212;
 - (f) organic surface-active agents or preparations of heading 3402;
 - (g) run gums or ester gums (heading 3806);
 - (h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);
 - (i) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);
 - (k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
 - (l) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (m) saddlery or harness (heading 4201) or trunks, suitcases, handbags or other containers of heading 4202;
 - (n) plaits, wickerwork or other articles of Chapter 46;
 - (o) wallcoverings of heading 4814;

- (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 7117;
 - (s) articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) parts of aircraft or vehicles of Section XVII;
 - (u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (v) articles of Chapter 91 (for example, clock or watch cases);
 - (w) articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (x) articles of Chapter 94 (for example, furniture, lamps 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).
3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1013 mbar when a reduced-pressure distillation method is used (headings 3901 and 3902);
 - (b) resins, not highly polymerised, of the coumarone-indene type (heading 3911);
 - (c) other synthetic polymers with an average of at least five monomer units;
 - (d) silicones (heading 3910);
 - (e) resols (heading 3909) and other prepolymers.
4. The expression 'copolymers' covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this note, constituent comonomer units of polymers falling in the same heading shall be taken together. If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 3901 to 3914, the expression 'primary forms' applies only to the following forms:
- (a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).
8. For the purposes of heading 3917, the expression 'tubes, pipes and hoses' means hollow products, whether semi-manufactured 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 one-and-a-half times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 3918, the expression 'wall or ceiling coverings of plastics' applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 3920 and 3921, the expression 'plates, sheets, film, foil and strip' applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-chapter II:
- (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;
 - (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 subheadings 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content;
 - (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;
 - (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.

Additional note

1. Where the woven, knitted or crocheted fabrics, felt or nonwovens are present merely for reinforcing purposes, gloves, mittens or mits impregnated, coated or covered with cellular plastics belong to Chapter 39, even if they are:

– made up from woven, knitted or crocheted fabrics (other than those of heading 5903), felt or nonwovens impregnated, coated or covered with cellular plastics, or

– made up from unimpregnated, uncoated or uncovered woven, knitted or crocheted fabrics, felt or nonwovens and subsequently impregnated, coated or covered with cellular plastics.

(Note 3(c) to Chapter 56 and note 2(a)(5) to Chapter 59).

CN code	Description	Supplementary unit
I. PRIMARY FORMS		
3901	Polymers of ethylene, in primary forms :	
3901 10	– Polyethylene having a specific gravity of less than 0,94 :	
3901 10 10	– – Linear polyethylene	–
3901 10 90	– – Other	–
3901 20	– Polyethylene having a specific gravity of 0,94 or more :	
3901 20 10	– – Polyethylene in one of the forms mentioned in note 6(b) to this chapter, of a specific gravity of 0,958 or more at 23 °C, containing:50 mg/kg or less of aluminium,2 mg/kg or less of calcium,2 mg/kg or less of chromium,2 mg/kg or less of iron,2 mg/kg or less of nickel,2 mg/kg or less of titanium and8 mg/kg or less of vanadium,for the manufacture of chlorosulphonated polyethylene ⁽¹⁾	–
3901 20 90	– – Other	–
3901 30 00	– Ethylene–vinyl acetate copolymers	–
3901 90	– Other :	
3901 90 30	– – Ionomer resin consisting of a salt of a terpolymer of ethylene with isobutyl acrylate and methacrylic acid; A–B–A block copolymer of polystyrene, ethylene–butylene copolymer and polystyrene, containing by weight 35 % or less of styrene, in one of the forms mentioned in note 6(b) to this chapter	–
3901 90 90	– – Other	–
3902	Polymers of propylene or of other olefins, in primary forms :	
3902 10 00	– Polypropylene	–
3902 20 00	– Polyisobutylene	–
3902 30 00	– Propylene copolymers	–
3902 90	– Other :	
3902 90 10	– – A–B–A block copolymer of polystyrene, ethylene–butylene copolymer and polystyrene, containing by weight 35 % or less of styrene, in one of the forms mentioned in note 6(b) to this chapter	–
3902 90 20	– – Polybut–1–ene, a copolymer of but–1–ene with ethylene containing by weight 10 % or less of ethylene, or a blend of polybut–1–ene with polyethylene and/or polypropylene containing by weight 10 % or less of polyethylene and/or 25 % or less of polypropylene, in one of the forms mentioned in note 6(b) to this chapter	–
3902 90 90	– – Other	–
3903	Polymers of styrene, in primary forms :	
	– Polystyrene :	
3903 11 00	– – Expansible	–
3903 19 00	– – Other	–
3903 20 00	– Styrene–acrylonitrile (SAN) copolymers	–
3903 30 00	– Acrylonitrile–butadiene–styrene (ABS) copolymers	–
3903 90	– Other :	
3903 90 10	– – Copolymer, solely of styrene with allyl alcohol, of an acetyl value of 175 or more	–
3903 90 20	– – Brominated polystyrene, containing by weight 58 % or more but not more than 71 % of bromine, in one of the forms mentioned in note 6(b) to this chapter	–
3903 90 90	– – Other	–

CN code	Description	Supplementary unit
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms :	
3904 10 00	– Poly(vinyl chloride), not mixed with any other substances	–
	– Other poly(vinyl chloride) :	
3904 21 00	– – Non-plasticised	–
3904 22 00	– – Plasticised	–
3904 30 00	– Vinyl chloride–vinyl acetate copolymers	–
3904 40 00	– Other vinyl chloride copolymers	–
3904 50	– Vinylidene chloride polymers :	
3904 50 10	– – Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometres or more but not more than 20 micrometres	–
3904 50 90	– – Other	–
	– Fluoropolymers :	
3904 61 00	– – Polytetrafluoroethylene	–
3904 69	– – Other :	
3904 69 10	– – – Poly(vinyl fluoride), in one of the forms mentioned in note 6(b) to this chapter	–
★ 3904 69 20	– – – Fluoroelastomer FKM	–
★ 3904 69 80	– – – Other	–
3904 90 00	– Other	–
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms :	
	– Poly(vinyl acetate) :	
3905 12 00	– – In aqueous dispersion	–
3905 19 00	– – Other	–
	– Vinyl acetate copolymers :	
3905 21 00	– – In aqueous dispersion	–
3905 29 00	– – Other	–
3905 30 00	– Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	–
	– Other :	
3905 91 00	– – Copolymers	–
3905 99	– – Other :	
3905 99 10	– – – Poly(vinyl formal), in one of the forms mentioned in note 6(b) to this chapter, of a molecular weight of 10000 or more but not exceeding 40000 and containing by weight:9,5 % or more but not more than 13 % of acetyl groups evaluated as vinyl acetate and5 % or more but not more than 6,5 % of hydroxy groups evaluated as vinyl alcohol	–
3905 99 90	– – – Other	–
3906	Acrylic polymers in primary forms :	
3906 10 00	– Poly(methyl methacrylate)	–
3906 90	– Other :	
3906 90 10	– – Poly[N–(3–hydroxyimino–1,1–dimethylbutyl)acrylamide]	–
3906 90 20	– – Copolymer of 2–diisopropylaminoethyl methacrylate with decyl methacrylate, in the form of a solution in N,N–dimethylacetamide, containing by weight 55 % or more of copolymer ..	–
3906 90 30	– – Copolymer of acrylic acid with 2–ethylhexyl acrylate, containing by weight 10 % or more but not more than 11 % of 2–ethylhexyl acrylate	–
3906 90 40	– – Copolymer of acrylonitrile with methyl acrylate, modified with polybutadiene–acrylonitrile (NBR)	–
3906 90 50	– – Polymerisation product of acrylic acid with alkyl methacrylate and small quantities of other monomers, for use as a thickener in the manufacture of textile printing pastes ⁽¹⁾	–
3906 90 60	– – Copolymer of methyl acrylate with ethylene and a monomer containing a non–terminal carboxy group as a substituent, containing by weight 50 % or more of methyl acrylate, whether or not compounded with silica	–
3906 90 90	– – Other	–

CN code	Description	Supplementary unit
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms :	
3907 10 00	– Polyacetals	–
3907 20	– Other polyethers :	
	– – Polyether alcohols :	
3907 20 11	– – – Polyethylene glycols	–
3907 20 20	– – – Other	–
	– – Other :	
3907 20 91	– – – Copolymer of 1-chloro-2,3-epoxypropane with ethylene oxide	–
3907 20 99	– – – Other	–
3907 30 00	– Epoxide resins	–
3907 40 00	– Polycarbonates	–
3907 50 00	– Alkyd resins	–
3907 60	– Poly(ethylene terephthalate) :	
3907 60 20	– – Having a viscosity number of 78 ml/g or higher	–
3907 60 80	– – Other	–
3907 70 00	– Poly(lactic acid)	–
	– Other polyesters :	
3907 91	– – Unsaturated :	
3907 91 10	– – – Liquid	–
3907 91 90	– – – Other	–
3907 99	– – Other :	
3907 99 10	– – – Poly(ethylene naphthalene-2,6-dicarboxylate)	–
3907 99 90	– – – Other	–
3908	Polyamides in primary forms :	
3908 10 00	– Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	–
3908 90 00	– Other	–
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms :	
3909 10 00	– Urea resins; thiourea resins	–
3909 20 00	– Melamine resins	–
3909 30 00	– Other amino-resins	–
3909 40 00	– Phenolic resins	–
3909 50	– Polyurethanes :	
3909 50 10	– – Polyurethane of 2,2'-(tert-butylimino)diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight 50 % or more of polymer	–
3909 50 90	– – Other	–
3910 00 00	Silicones in primary forms	–
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms :	
3911 10 00	– Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	–
3911 90	– Other :	
	– – Condensation or rearrangement polymerisation products whether or not chemically modified :	
3911 90 11	– – – Poly(oxy-1,4-phenylenesulphonyl-1,4-phenyleneoxy-1,4-phenyleneisopropylidene-1,4-phenylene), in one of the forms mentioned in note 6(b) to this chapter	–
3911 90 13	– – – Poly(thio-1,4-phenylene)	–
3911 90 19	– – – Other	–

CN code	Description	Supplementary unit
	– – Other :	
3911 90 92	– – – Copolymer of <i>p</i> -cresol and divinylbenzene, in the form of a solution in <i>N,N</i> -dimethylacetamide containing by weight 50 % or more of polymer; hydrogenated copolymers of vinyltoluene and α -methylstyrene	–
3911 90 99	– – – Other	–
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms :	
	– Cellulose acetates :	
3912 11 00	– – Non-plasticised	–
3912 12 00	– – Plasticised	–
3912 20	– Cellulose nitrates (including collodions) :	
	– – Non-plasticised :	
3912 20 11	– – – Collodions and celloidin	–
3912 20 19	– – – Other	–
3912 20 90	– – Plasticised	–
	– Cellulose ethers :	
3912 31 00	– – Carboxymethylcellulose and its salts	–
3912 39	– – Other :	
3912 39 20	– – – Hydroxypropylcellulose	–
3912 39 85	– – – Other	–
3912 90	– Other :	
3912 90 10	– – Cellulose esters	–
3912 90 90	– – Other	–
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms :	
3913 10 00	– Alginic acid, its salts and esters	–
3913 90 00	– Other	–
3914 00 00	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	–
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	
3915	Waste, parings and scrap, of plastics :	
3915 10 00	– Of polymers of ethylene	–
3915 20 00	– Of polymers of styrene	–
3915 30 00	– Of polymers of vinyl chloride	–
3915 90	– Of other plastics :	
3915 90 11	– – Of polymers of propylene	–
3915 90 80	– – Other	–
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics :	
3916 10 00	– Of polymers of ethylene	–
3916 20 00	– Of polymers of vinyl chloride	–
3916 90	– Of other plastics :	
3916 90 10	– – Of condensation or rearrangement polymerisation products, whether or not chemically modified	–
3916 90 50	– – Of addition polymerisation products	–
3916 90 90	– – Other	–

CN code	Description	Supplementary unit
3917	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 10	– – Of hardened protein	–
3917 10 90	– – Of cellulosic materials	–
	– Tubes, pipes and hoses, rigid :	
3917 21	– – Of polymers of ethylene :	
3917 21 10	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	–
3917 21 90	– – – Other	–
3917 22	– – Of polymers of propylene :	
3917 22 10	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	–
3917 22 90	– – – Other	–
3917 23	– – Of polymers of vinyl chloride :	
3917 23 10	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	–
3917 23 90	– – – Other	–
3917 29 00	– – 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	–
3917 32 00	– – Other, not reinforced or otherwise combined with other materials, without fittings ...	–
3917 33 00	– – Other, not reinforced or otherwise combined with other materials, with fittings	–
3917 39 00	– – Other	–
3917 40 00	– Fittings	–
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter :	
3918 10	– Of polymers of vinyl chloride :	
3918 10 10	– – Consisting of a support impregnated, coated or covered with poly(vinyl chloride)	m ²
3918 10 90	– – Other	m ²
3918 90 00	– Of other plastics	m ²
3919	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 :	
	– – Strips, the coating of which consists of unvulcanised natural or synthetic rubber :	
3919 10 12	– – – Of poly(vinyl chloride) or of polyethylene	–
3919 10 15	– – – Of polypropylene	–
3919 10 19	– – – Other	–
3919 10 80	– – Other	–
3919 90 00	– Other	–
3920	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 :	
	– – Of a thickness not exceeding 0,125 mm :	
	– – – Of polyethylene having a specific gravity of :	
	– – – – Less than 0,94 :	
3920 10 23	– – – – Polyethylene film, of a thickness of 20 micrometres or more but not exceeding 40 micrometres, for the production of photoresist film used in the manufacture of semiconductors or printed circuits ⁽¹⁾	–
3920 10 24	– – – – Stretch film, not printed	–
3920 10 25	– – – – Other	–
3920 10 28	– – – – 0,94 or more	–
3920 10 40	– – – Other	–

CN code	Description	Supplementary unit
3920 10 81	– – Of a thickness exceeding 0,125 mm : – – – Synthetic paper pulp, in the form of moist sheets made from unconnected finely branched polyethylene fibrils, whether or not blended with cellulose fibres in a quantity not exceeding 15 %, containing poly(vinyl alcohol) dissolved in water as the moistening agent	–
3920 10 89	– – – Other	–
3920 20	– Of polymers of propylene : – – Of a thickness not exceeding 0,10 mm :	
3920 20 21	– – – Biaxially oriented	–
3920 20 29	– – – Other	–
3920 20 80	– – Of a thickness exceeding 0,10 mm	–
3920 30 00	– Of polymers of styrene	–
3920 43	– Of polymers of vinyl chloride : – – Containing by weight not less than 6 % of plasticisers :	
3920 43 10	– – – Of a thickness not exceeding 1 mm	–
3920 43 90	– – – Of a thickness exceeding 1 mm	–
3920 49	– – Other :	
3920 49 10	– – – Of a thickness not exceeding 1 mm	–
3920 49 90	– – – Of a thickness exceeding 1 mm	–
3920 51 00	– Of acrylic polymers : – – Of poly(methyl methacrylate)	–
3920 59	– – Other :	
3920 59 10	– – – Copolymer of acrylic and methacrylic esters, in the form of film of a thickness not exceeding 150 micrometres	–
3920 59 90	– – – Other	–
3920 61 00	– Of polycarbonates, alkyd resins, polyallyl esters or other polyesters : – – Of polycarbonates	–
3920 62	– – Of poly(ethylene terephthalate) : – – – Of a thickness not exceeding 0,35 mm :	
3920 62 12	– – – – Poly(ethylene terephthalate) film, of a thickness of 72 micrometres or more but not exceeding 79 micrometres, for the manufacture of flexible magnetic disks; poly(ethylene terephthalate) film, of a thickness of 100 micrometres or more but not exceeding 150 micrometres, for the manufacture of photopolymer printing plates ⁽¹⁾⁽¹⁾	–
3920 62 19	– – – – Other	–
3920 62 90	– – – Of a thickness exceeding 0,35 mm	–
3920 63 00	– – Of unsaturated polyesters	–
3920 69 00	– – Of other polyesters	–
3920 71 00	– Of cellulose or its chemical derivatives : – – Of regenerated cellulose	–
3920 73	– – Of cellulose acetate :	
3920 73 10	– – – Film in rolls or in strips, for cinematography or photography	–
3920 73 80	– – – Other	–
3920 79	– – Of other cellulose derivatives :	
3920 79 10	– – – Of vulcanised fibre	–
3920 79 90	– – – Other	–
3920 91 00	– Of other plastics : – – Of poly(vinyl butyral)	–
3920 92 00	– – Of polyamides	–
3920 93 00	– – Of amino-resins	–
3920 94 00	– – Of phenolic resins	–
3920 99	– – Of other plastics : – – – Of condensation or rearrangement polymerisation products, whether or not chemically modified :	
3920 99 21	– – – – Polyimide sheet and strip, uncoated, or coated or covered solely with plastic	–
3920 99 28	– – – – Other	–

CN code	Description	Supplementary unit
3920 99 52	– – – Of addition polymerisation products : – – – Poly(vinyl fluoride) sheet; biaxially oriented poly(vinyl alcohol) film, containing by weight 97 % or more of poly(vinyl alcohol), uncoated, of a thickness not exceeding 1 mm	–
3920 99 53	– – – Ion-exchange membranes of fluorinated plastic material, for use in chlor-alkali electrolytic cells ⁽¹⁾	–
3920 99 59	– – – Other	–
3920 99 90	– – – Other	–
3921	Other plates, sheets, film, foil and strip, of plastics :	
	– Cellular :	
3921 11 00	– – Of polymers of styrene	–
3921 12 00	– – Of polymers of vinyl chloride	–
3921 13	– – Of polyurethanes :	
3921 13 10	– – – Flexible	–
3921 13 90	– – – Other	–
3921 14 00	– – Of regenerated cellulose	–
3921 19 00	– – Of other plastics	–
3921 90	– Other :	
	– Of condensation or rearrangement polymerisation products, whether or not chemically modified :	
3921 90 10	– – – Of polyesters	–
3921 90 30	– – – Of phenolic resins	–
	– – – Of amino-resins :	
	– – – – Laminated :	
3921 90 41	– – – – High-pressure laminates with a decorative surface on one or both sides	–
3921 90 43	– – – – Other	–
3921 90 49	– – – – Other	–
3921 90 55	– – – Other	–
3921 90 60	– – Of addition polymerisation products	–
3921 90 90	– – Other	–
3922	Baths, shower-baths, sinks, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics :	
3922 10 00	– Baths, shower-baths, sinks and washbasins	–
3922 20 00	– Lavatory seats and covers	–
3922 90 00	– Other	–
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics :	
3923 10 00	– Boxes, cases, crates and similar articles	–
	– Sacks and bags (including cones) :	
3923 21 00	– – Of polymers of ethylene	–
3923 29	– – Of other plastics :	
3923 29 10	– – – Of poly(vinyl chloride)	–
3923 29 90	– – – Other	–
3923 30	– Carboys, bottles, flasks and similar articles :	
3923 30 10	– – Of a capacity not exceeding two litres	p/st
3923 30 90	– – Of a capacity exceeding two litres	p/st
3923 40	– Spools, cops, bobbins and similar supports :	
3923 40 10	– – Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like of heading 8523	–
3923 40 90	– – Other	–
3923 50	– Stoppers, lids, caps and other closures :	
3923 50 10	– – Caps and capsules for bottles	–
3923 50 90	– – Other	–

CN code	Description	Supplementary unit
3923 90 00	– Other	–
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics :	
3924 10 00	– Tableware and kitchenware	–
3924 90 00	– Other	–
3925	Builders' ware of plastics, not elsewhere specified or included :	
3925 10 00	– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	–
3925 20 00	– Doors, windows and their frames and thresholds for doors	p/st ⁽²⁾
3925 30 00	– Shutters, blinds (including venetian blinds) and similar articles and parts thereof	–
3925 90	– Other :	
3925 90 10	– – Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings	–
3925 90 20	– – Trunking, ducting and cable trays for electrical circuits	–
3925 90 80	– – Other	–
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914 :	
3926 10 00	– Office or school supplies	–
3926 20 00	– Articles of apparel and clothing accessories (including gloves, mittens and mitts)	–
3926 30 00	– Fittings for furniture, coachwork or the like	–
3926 40 00	– Statuettes and other ornamental articles	–
3926 90	– Other :	
3926 90 50	– – Perforated buckets and similar articles used to filter water at the entrance to drains	–
	– – Other :	
3926 90 92	– – – Made from sheet	–
3926 90 97	– – – Other	–

(1) Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1)).

(2) A door or window with or without its frame or threshold is considered as one piece.

CHAPTER 40

RUBBER AND ARTICLES THEREOF

Notes

1. Except where the context otherwise requires, throughout the nomenclature 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 4011 to 4013).
3. In headings 4001 to 4003 and 4005, 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 4002, 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 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)(2) and (3) 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 abovementioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (1) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (2) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (3) 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 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
 - (1) emulsifiers or anti-tack agents;
 - (2) small amounts of breakdown products of emulsifiers;
 - (3) very small amounts of the following: heat-sensitive agents (generally, for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally, for obtaining electropositive 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 4004, 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 4008.
8. Heading 4010 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 4001, 4002, 4003, 4005 and 4008, 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 4008, the expressions 'rods' and 'profile shapes' apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Additional note

1. Where the woven, knitted or crocheted fabrics, felt or nonwovens are present merely for reinforcing purposes, gloves, mittens or mitts impregnated, coated or covered with cellular rubber belong to Chapter 40, even if they are:

- made up from woven, knitted or crocheted fabrics (other than those of heading 5906), felt or nonwovens impregnated, coated or covered with cellular rubber, or
- made up from unimpregnated, uncoated or uncovered woven, knitted or crocheted fabrics, felt or nonwovens and subsequently impregnated, coated or covered with cellular rubber.

(Note 3(c) to Chapter 56 and note 4, last paragraph, to Chapter 59).

CN code	Description	Supplementary unit
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip :	
4001 10 00	– Natural rubber latex, whether or not prevulcanised	–
	– Natural rubber in other forms :	
4001 21 00	– – Smoked sheets	–
4001 22 00	– – Technically specified natural rubber (TSNR)	–
4001 29 00	– – Other	–
4001 30 00	– Balata, gutta-percha, guayule, chicle and similar natural gums	–
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip :	
	– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :	
4002 11 00	– – Latex	–
4002 19	– – Other :	
4002 19 10	– – – Styrene-butadiene rubber produced by emulsion polymerisation (E-SBR), in bales	–
4002 19 20	– – – Styrene-butadiene-styrene block copolymers produced by solution polymerisation (SBS, thermoplastic elastomers), in granules, crumbs or powders	–
4002 19 30	– – – Styrene-butadiene rubber produced by solution polymerisation (S-SBR), in bales	–
4002 19 90	– – – Other	–
4002 20 00	– Butadiene rubber (BR)	–
	– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :	
4002 31 00	– – Isobutene-isoprene (butyl) rubber (IIR)	–
4002 39 00	– – Other	–
	– Chloroprene (chlorobutadiene) rubber (CR) :	
4002 41 00	– – Latex	–
4002 49 00	– – Other	–
	– Acrylonitrile-butadiene rubber (NBR) :	
4002 51 00	– – Latex	–
4002 59 00	– – Other	–

CN code	Description	Supplementary unit
4002 60 00	– Isoprene rubber (IR)	–
4002 70 00	– Ethylene–propylene–non–conjugated diene rubber (EPDM)	–
4002 80 00	– Mixtures of any product of heading 4001 with any product of this heading	–
	– Other :	
4002 91 00	– – Latex	–
4002 99	– – Other :	
4002 99 10	– – – Products modified by the incorporation of plastics	–
4002 99 90	– – – Other	–
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip	–
4004 00 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	–
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip :	
4005 10 00	– Compounded with carbon black or silica	–
4005 20 00	– Solutions; dispersions other than those of subheading 400510	–
	– Other :	
4005 91 00	– – Plates, sheets and strip	–
4005 99 00	– – Other	–
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber :	
4006 10 00	– ‘Camel–back’ strips for retreading rubber tyres	–
4006 90 00	– Other	–
4007 00 00	Vulcanised rubber thread and cord	–
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber :	
	– Of cellular rubber :	
4008 11 00	– – Plates, sheets and strip	–
4008 19 00	– – Other	–
	– Of non–cellular rubber :	
4008 21	– – Plates, sheets and strip :	
4008 21 10	– – – Floor coverings and mats	m ²
4008 21 90	– – – Other	–
4008 29 00	– – Other	–
4009	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	– – Without fittings	–
4009 12 00	– – With fittings	–
	– Reinforced or otherwise combined only with metal :	
4009 21 00	– – Without fittings	–
4009 22 00	– – With fittings	–
	– Reinforced or otherwise combined only with textile materials :	
4009 31 00	– – Without fittings	–
4009 32 00	– – With fittings	–
	– Reinforced or otherwise combined with other materials :	
4009 41 00	– – Without fittings	–
4009 42 00	– – With fittings	–

CN code	Description	Supplementary unit
4010	Conveyor or transmission belts or belting, of vulcanised rubber :	
	– Conveyor belts or belting :	
4010 11 00	– – Reinforced only with metal	–
4010 12 00	– – Reinforced only with textile materials	–
4010 19 00	– – Other	–
	– Transmission belts or belting :	
4010 31 00	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	–
4010 32 00	– – 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	–
4010 33 00	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	–
4010 34 00	– – 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	–
4010 35 00	– – Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	–
4010 36 00	– – Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	–
4010 39 00	– – Other	–
4011	New pneumatic tyres, of rubber :	
4011 10 00	– Of a kind used on motor cars (including station wagons and racing cars)	p/st
4011 20	– Of a kind used on buses or lorries :	
4011 20 10	– – With a load index not exceeding 121	p/st
4011 20 90	– – With a load index exceeding 121	p/st
4011 30 00	– Of a kind used on aircraft	p/st
4011 40 00	– Of a kind used on motorcycles	p/st
4011 50 00	– Of a kind used on bicycles	p/st
	– Other, having a 'herring-bone' or similar tread :	
4011 61 00	– – Of a kind used on agricultural or forestry vehicles and machines	p/st
4011 62 00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	p/st
4011 63 00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	p/st
4011 69 00	– – Other	p/st
	– Other :	
4011 92 00	– – Of a kind used on agricultural or forestry vehicles and machines	p/st
4011 93 00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	p/st
4011 94 00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	p/st
4011 99 00	– – Other	p/st
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber :	
	– Retreaded tyres :	
4012 11 00	– – Of a kind used on motor cars (including station wagons and racing cars)	p/st
4012 12 00	– – Of a kind used on buses or lorries	p/st
4012 13 00	– – Of a kind used on aircraft	p/st
4012 19 00	– – Other	p/st
4012 20 00	– Used pneumatic tyres	p/st
4012 90	– Other :	
4012 90 20	– – Solid or cushion tyres	–
4012 90 30	– – Tyre treads	–
4012 90 90	– – Tyre flaps	–

CN code	Description	Supplementary unit
4013	Inner tubes, of rubber :	
4013 10 00	– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	p/st
4013 20 00	– Of a kind used on bicycles	p/st
4013 90 00	– Other	p/st
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber :	
4014 10 00	– Sheath contraceptives	—
4014 90 00	– Other	—
4015	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 11 00	– – Surgical	pa
4015 19 00	– – Other	pa
4015 90 00	– Other	—
4016	Other articles of vulcanised rubber other than hard rubber :	
4016 10 00	– Of cellular rubber	—
	– Other :	
4016 91 00	– – Floor coverings and mats	—
4016 92 00	– – Erasers	—
4016 93 00	– – Gaskets, washers and other seals	—
4016 94 00	– – Boat or dock fenders, whether or not inflatable	—
4016 95 00	– – Other inflatable articles	—
4016 99	– – Other :	
	– – – For motor vehicles of headings 8701 to 8705 :	
4016 99 52	– – – Rubber-to-metal bonded parts	—
4016 99 57	– – – Other	—
	– – – Other :	
4016 99 91	– – – Rubber-to-metal bonded parts	—
4016 99 97	– – – Other	—
4017 00 00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	—