
Changes to legislation: This version of this Regulation was derived from EUR-Lex on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on legislation.gov.uk. (See end of Document for details)

ANNEX I

COMBINED NOMENCLATURE

PART TWO

SCHEDULE OF CUSTOMS DUTIES

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

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);
 - (ij) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);
 - (k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);

Changes to legislation: This version of this Regulation was derived from EUR-Lex on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on legislation.gov.uk. (See end of Document for details)

- (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, and monopods, bipods, tripods and similar articles).
3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1 013 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

Changes to legislation: This version of this Regulation was derived from EUR-Lex on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on legislation.gov.uk. (See end of Document for details)

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;

Changes to legislation: This version of this Regulation was derived from EUR-Lex on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on legislation.gov.uk. (See end of Document for details)

- (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, dovescotes; and
- (ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading notes

1. Within any one heading of this chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - (a) where there is a subheading named 'Other' in the same series:
 - (1) the designation in a subheading of a polymer by the prefix 'poly' (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content;
 - (2) the copolymers named in subheadings 3901 30, 3901 40, 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.

Changes to legislation: This version of this Regulation was derived from EUR-Lex on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on legislation.gov.uk. (See end of Document for details)

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 mitts 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	Conventional rate of duty (%)	Supplementary unit
---------	-------------	-------------------------------	--------------------

Changes to legislation:

This version of this Regulation was derived from [EUR-Lex](#) on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on legislation.gov.uk.