

## 39.20

### 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

3920.20 - Of polymers of propylene

3920.30 - Of polymers of styrene

- Of polymers of vinyl chloride :

3920.43 - - Containing by weight not less than 6 % of plasticizers

3920.49 - - Other

- Of acrylic polymers :

3920.51 - - Of poly(methyl methacrylate)

3920.59 - - Other

- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :

3920.61 - - Of polycarbonates

3920.62 - - Of poly(ethylene terephthalate)

3920.63 - - Of unsaturated polyesters

3920.69 - - Of other polyesters

- Of cellulose or its chemical derivatives :

3920.71 - - Of regenerated cellulose

3920.73 - - Of cellulose acetate

3920.79 - - Of other cellulose derivatives

- Of other plastics :

3920.91 - - Of poly(vinyl butyral)

3920.92 - - Of polyamides

3920.93 - - Of amino-resins

3920.94 - - Of phenolic resins

3920.99 - - Of other plastics

This heading covers plates, sheets, film, foil and strip of plastics (which are **not** reinforced, laminated, supported or similarly combined with other materials), **other than** those of heading 39.18 or 39.19.

This heading also covers synthetic paper pulp consisting of sheets of non-coherent polyethylene or polypropylene fibres (fibrils) of an average length of about 1 mm and generally containing 50 % moisture.

This heading **does not cover** products which have been reinforced, laminated, supported or similarly combined with materials **other than plastics (heading 39.21)**. For this purpose “similarly combined” must be combinations of plastics with materials, other than plastics, which enhance the strength of the plastic material (e.g., embedded metal mesh and woven glass fabric, as well as mineral fibres, whiskers and filaments).

However, products made out of plastics compounded with fillers in the form of powders, granules, spheres or flakes are classified in this heading. Further, minor surface treatments such as coloration, printing (subject to Note 2 to Section VII), vacuum deposition of metal are **not** to be regarded as reinforcements or similar combinations for the purposes of this heading.

This heading also **excludes** cellular products (**heading 39.21**) and strip of plastics, of an apparent width not exceeding 5 mm (**Chapter 54**).

According to Note 10 to this Chapter, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked (for example, polished, embossed, coloured, merely curved or corrugated), uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use, for example, tablecloths).

Plates, sheets, etc., whether or not surface-worked (including squares and other rectangles cut therefrom), with ground edges, drilled, milled, hemmed, twisted, framed or otherwise worked or cut into shapes other than rectangular (including square) are generally classified as articles of **headings 39.18, 39.19 or 39.22 to 39.26**.



#### **Subheading Explanatory Note.**

#### **Subheadings 3920.43 and 3920.49**

Products of these subheadings are distinguished on the basis of their plasticiser content. For this purpose, primary plasticisers and secondary plasticisers must be taken together (see Subheading Note 2 to this Chapter).

Primary plasticisers are materials of low volatility which, when added to a polymer, generally cause an increase in its flexibility (e.g., phthalate esters, adipate esters, trimellitate esters, phosphate esters, sebacate esters, azelate esters).

Secondary plasticisers, also known as extenders, are seldom used alone as plasticisers. When present in combination with primary plasticisers, the primary plasticising action will be modified or enhanced. Secondary plasticisers also act as fire retardants, (e.g., chlorinated paraffins) or lubricants (e.g., epoxidised soybean oil, epoxidised linseed oil).