

**39.22 - Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.**

3922.10 - Baths, shower-baths, sinks and wash-basins

3922.20 - Lavatory seats and covers

3922.90 - Other

This heading covers fittings designed to be permanently fixed in place, in houses, etc., normally by connection to the water or sewage systems. It also covers other sanitary ware of similar dimensions and uses, such as portable bidets, baby baths and camping toilets.

Flushing cisterns of plastics remain classified in this heading, whether or not equipped with their mechanisms.

However, the heading **excludes** :

- (a) Small portable sanitary articles such as bed pans and chamber-pots (**heading 39.24**).
- (b) Soap dishes, towel rails, tooth-brush holders, toilet paper holders, towel hooks and similar articles for bathrooms, toilets or kitchens; these articles fall in **heading 39.25** if intended for permanent installation in or on walls or other parts of buildings, otherwise in **heading 39.24**.