

39.21

39.21 - Other plates, sheets, film, foil and strip, of plastics.

- Cellular :

- 3921.11 - - Of polymers of styrene
- 3921.12 - - Of polymers of vinyl chloride
- 3921.13 - - Of polyurethanes
- 3921.14 - - Of regenerated cellulose
- 3921.19 - - Of other plastics
- 3921.90 - Other

This heading covers plates, sheets, film, foil and strip, of plastics, **other than** those of **heading 39.18, 39.19 or 39.20** or of **Chapter 54**. It therefore covers only cellular products or those which have been reinforced, laminated, supported or similarly combined with other materials. (For the classification of plates, etc. combined with other materials, see the General Explanatory Note.)

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).

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**.