

**39.17 - 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
  - Tubes, pipes and hoses, rigid :
- 3917.21 - - Of polymers of ethylene
- 3917.22 - - Of polymers of propylene
- 3917.23 - - Of polymers of vinyl chloride
- 3917.29 - - Of other plastics
  - Other tubes, pipes and hoses :
- 3917.31 - - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa
- 3917.32 - - Other, not reinforced or otherwise combined with other materials, without fittings
- 3917.33 - - Other, not reinforced or otherwise combined with other materials, with fittings
- 3917.39 - - Other
- 3917.40 - Fittings

According to Note 8 to the Chapter, the expression "tubes, pipes and hoses" means :

- (i) hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes), provided that they have an internal cross-section which is round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon; and
- (ii) sausage casings (whether or not tied or otherwise further worked) and other lay-flat tubing.

This heading also includes fittings of plastics for tubes, pipes and hoses (for example, joints, elbows, flanges).

Tubes, pipes and hoses and fittings therefor may be rigid or flexible and may be reinforced or otherwise combined with other materials. (For the classification of tubes, pipes, etc., of plastics combined with other materials, see the General Explanatory Note to this Chapter.)