

GST Rate & HSN Code for Polymers, Polyethylene, Cellulose - Chapter 39

GST Rates & HSN Codes on Plastics, Gloves, Polyesters, Resins, Natural Polymers

HSN Code	Description	Rate (%)	CESS (%)	Related Export / Import HSN Code
3901	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysul-phides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemi-cal derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for exam-ple, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18		39011010, 39011090, 39012000, 39013000, 39019010, 39019090
3902	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysul-phides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemi-cal derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for exam-ple, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18		39021000, 39022000, 39023000, 39029000
3903	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysul-phides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemi-cal derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for exam-ple, hardened proteins, chemical derivatives of natural rubber), not	18		39031100, 39031910, 39031990, 39032000, 39033000, 39039010, 39039020, 39039090

	elsewhere specified or included; in primary forms			
3904	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysul-phides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemi-cal derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for exam-ple, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18		39041010, 39041090, 39042110, 39042190, 39042210, 39042290, 39043010, 39043090, 39044000, 39045010, 39045090, 39046100, 39046910, 39046990, 39049000
3905	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysul-phides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemi-cal derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for exam-ple, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18		39051210, 39051220, 39051290, 39051910, 39051920, 39051990, 39052100, 39052900, 39053000, 39059100, 39059910, 39059990
3906	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysul-phides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemi-cal derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for exam-ple, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18		39061010, 39061090, 39069010, 39069020, 39069030, 39069090
3907	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysul-phides, polysulphones and other	18		39071000, 39072010, 39072090, 39073010, 39073090, 39074000, 39075000, 39076010, 39076020, 39076090,

	products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms			39077000, 39079110, 39079120, 39079130, 39079140, 39079150, 39079190, 39079910, 39079920, 39079990
3908	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18		39081010, 39081090, 39089010, 39089020, 39089090
3909	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18		39091010, 39091090, 39092010, 39092090, 39093010, 39093090, 39094010, 39094020, 39094030, 39094040, 39094050, 39094060, 39094090, 39095000
3910	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18		39100010, 39100020, 39100090

3911	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysul-phides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemi-cal derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for exam-ple, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18		39111010, 39111090, 39119010, 39119090
3912	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysul-phides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemi-cal derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for exam-ple, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18		39121110, 39121120, 39121130, 39121140, 39121190, 39121210, 39121220, 39121230, 39121290, 39122011, 39122019, 39122021, 39122029, 39123100, 39123911, 39123912, 39123919, 39123921, 39123922, 39123929, 39129010, 39129020, 39129090
3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysul-phides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemi-cal derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for exam-ple, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	18		39131010, 39131090, 39139011, 39139019, 39139020, 39139030, 39139090
3914	Ion exchangers based on polymers of headings 3901 to 3913, in prima-ry forms	18		39140010, 39140020, 39140090
3915	Waste, parings and scrap, of plastics	18		39151000, 39152000, 39153010, 39153090, 39159010, 39159021,

				39159029, 39159030, 39159041, 39159042, 39159049, 39159050, 39159061, 39159062, 39159063, 39159071, 39159072, 39159073, 39159074, 39159075, 39159090
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	18		39161010, 39161020, 39161090, 39162011, 39162019, 39162091, 39162099, 39169010, 39169021, 39169022, 39169023, 39169024, 39169025, 39169026, 39169027, 39169028, 39169031, 39169032, 39169040, 39169050, 39169060, 39169070, 39169080, 39169090
3917	Tubes, pipes and hoses, and fittings therefor, of plastics	18		39171010, 39171020, 39172110, 39172190, 39172200, 39172310, 39172390, 39172910, 39172920, 39172930, 39172940, 39172950, 39172990, 39173100, 39173210, 39173220, 39173290, 39173300, 39173910, 39173920, 39173990, 39174000
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics	28		39181010, 39181090, 39189010, 39189020, 39189090
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	18		39191000, 39199010, 39199020, 39199090
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined	18		39201011, 39201012, 39201019, 39201091,

with other materials

39201092, 39201099,
39202010, 39202020,
39202090, 39203010,
39203020, 39203090,
39204300, 39204900,
39205111, 39205112,
39205119, 39205191,
39205192, 39205199,
39205911, 39205912,
39205919, 39205991,
39205992, 39205999,
39206110, 39206120,
39206190, 39206210,
39206220, 39206290,
39206310, 39206320,
39206390, 39206911,
39206912, 39206919,
39206921, 39206922,
39206929, 39206931,
39206932, 39206939,
39206991, 39206992,
39206999, 39207111,
39207119, 39207121,
39207129, 39207191,
39207192, 39207199,
39207210, 39207220,
39207290, 39207311,
39207312, 39207319,
39207321, 39207322,
39207329, 39207391,
39207392, 39207399,
39207911, 39207912,
39207919, 39207991,
39207992, 39207999,
39209111, 39209112,
39209119, 39209211,
39209212, 39209219,
39209291, 39209292,
39209299, 39209310,
39209320, 39209390,
39209410, 39209420,
39209490, 39209911,
39209912, 39209919,
39209921, 39209922,
39209929, 39209931,
39209932, 39209939,

				39209941, 39209942, 39209949, 39209951, 39209952, 39209959, 39209960, 39209991, 39209992, 39209999
3921	Other plates, sheets, film, foil and strip, of plastics	18		39211100, 39211200, 39211310, 39211390, 39211400, 39211900, 39219010, 39219021, 39219022, 39219023, 39219024, 39219025, 39219026, 39219029, 39219031, 39219032, 39219033, 39219034, 39219035, 39219036, 39219039, 39219091, 39219092, 39219093, 39219094, 39219095, 39219096, 39219099
3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics	28		39221000, 39222000, 39229000
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	18		39231010, 39231020, 39231030, 39231040, 39231090, 39232100, 39232910, 39232990, 39233010, 39233090, 39234000, 39235010, 39235090, 39239010, 39239020, 39239090
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	18		39241010, 39241090, 39249010, 39249020, 39249090
3925	Builder's wares of plastics, not elsewhere specified	18		39251000, 39252000, 39253000, 39259010, 39259090

3926	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and plastic tarpaulins] [other than 39264011, 39269010]	28	39261011, 39261019, 39261091, 39261099, 39262011, 39262019, 39262021, 39262029, 39262031, 39262039, 39262041, 39262049, 39262091, 39262099, 39263010, 39263090, 39264011, 39264019, 39264021, 39264029, 39264031, 39264039, 39264041, 39264049, 39264051, 39264059, 39264060, 39264091, 39264099, 39269010, 39269021, 39269029, 39269031, 39269039, 39269041, 39269049, 39269051, 39269059, 39269061, 39269069, 39269071, 39269079, 39269080, 39269091, 39269099
3926	Plastic bangles	NIL	39261011, 39261019, 39261091, 39261099, 39262011, 39262019, 39262021, 39262029, 39262031, 39262039, 39262041, 39262049, 39262091, 39262099, 39263010, 39263090, 39264011, 39264019, 39264021, 39264029, 39264031, 39264039, 39264041, 39264049, 39264051, 39264059, 39264060, 39264091, 39264099, 39269010, 39269021, 39269029, 39269031, 39269039, 39269041, 39269049, 39269051, 39269059, 39269061, 39269069, 39269071, 39269079,

				39269080, 39269091, 39269099
3926	Feeding bottles	12		39261011, 39261019, 39261091, 39261099, 39262011, 39262019, 39262021, 39262029, 39262031, 39262039, 39262041, 39262049, 39262091, 39262099, 39263010, 39263090, 39264011, 39264019, 39264021, 39264029, 39264031, 39264039, 39264041, 39264049, 39264051, 39264059, 39264060, 39264091, 39264099, 39269010, 39269021, 39269029, 39269031, 39269039, 39269041, 39269049, 39269051, 39269059, 39269061, 39269069, 39269071, 39269079, 39269080, 39269091, 39269099
3926	Plastic beads	12		39261011, 39261019, 39261091, 39261099, 39262011, 39262019, 39262021, 39262029, 39262031, 39262039, 39262041, 39262049, 39262091, 39262099, 39263010, 39263090, 39264011, 39264019, 39264021, 39264029, 39264031, 39264039, 39264041, 39264049, 39264051, 39264059, 39264060, 39264091, 39264099, 39269010, 39269021, 39269029, 39269031, 39269039,

				39269041, 39269049, 39269051, 39269059, 39269061, 39269069, 39269071, 39269079, 39269080, 39269091, 39269099
3926	PVC Belt Conveyor, Plastic Tarpaulin	18		39261011, 39261019, 39261091, 39261099, 39262011, 39262019, 39262021, 39262029, 39262031, 39262039, 39262041, 39262049, 39262091, 39262099, 39263010, 39263090, 39264011, 39264019, 39264021, 39264029, 39264031, 39264039, 39264041, 39264049, 39264051, 39264059, 39264060, 39264091, 39264099, 39269010, 39269021, 39269029, 39269031, 39269039, 39269041, 39269049, 39269051, 39269059, 39269061, 39269069, 39269071, 39269079, 39269080, 39269091, 39269099