



दि प्लास्टिक एक्सपोर्ट प्रमोशन कौन्सिल  
( भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित )

**THE PLASTICS EXPORT PROMOTION COUNCIL**  
(Sponsored By The Ministry Of Commerce & Industry, Deptt. Of Commerce, Government Of India)

संदर्भ संख्या: प्लेक्स/सर्किल/531

24/09/2025

प्रति

प्लेक्सकौन्सिल के सभी सदस्य / सीओए सदस्य

प्रिय महोदय/महोदया,

**विषय: प्लेक्सकौन्सिल उत्पादों के लिए संशोधित जीएसटी दरों की अधिसूचना**

हम आपको सूचित करना चाहते हैं कि केंद्र सरकार ने 56वीं जीएसटी परिषद की सिफारिशों के बाद कर योग्य वस्तुओं के लिए संशोधित जीएसटी दरें अधिसूचित कर दी हैं।

**622 प्लेक्सकौन्सिल उत्पादों** के लिए अद्यतन जीएसटी दरों का विवरण आपके संदर्भ के लिए संलग्न पीडीएफ में दिया गया है।

हम आपसे अनुरोध करते हैं कि नई संरचना का अनुपालन सुनिश्चित करने के लिए अद्यतन दरों की समीक्षा करें।  
आपके ध्यान और निरंतर सहयोग के लिए धन्यवाद।

सादर,

**प्लेक्सकौन्सिल टीम**

## Revised GST Rates based on Recommendation of 56<sup>th</sup> GST Council

| HS Code   | Product Panel                 | Description                                                                                                                                                                                                                                                                            | Revised GST Rate* |
|-----------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 05010010  | Human hair & related products | Human hair, unworked; whether or not washed or scoured                                                                                                                                                                                                                                 | Exempted          |
| '05010020 | Human hair & related products | Waste of human hair                                                                                                                                                                                                                                                                    | Exempted          |
| 37012000  | Plastic films and sheets      | Instant print film in the flat, sensitised, unexposed, whether or not in packs                                                                                                                                                                                                         | 18%               |
| 37013000  | Plastic films and sheets      | Photographic plates and film in the flat, sensitised, unexposed, with any side > 255 mm                                                                                                                                                                                                | 18%               |
| '37019110 | Plastic films and sheets      | Cinematographic film                                                                                                                                                                                                                                                                   | 18%               |
| '37019190 | Plastic films and sheets      | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles, for colour photography "polychrome" (excl. instant print film): Other                                                                                       | 18%               |
| '37019910 | Plastic films and sheets      | Photographic plates and film in the flat for monochrome photography, sensitised, unexposed, of any material other than paper, paperboard or textiles (excl. X-ray film and photographic plates, film in the flat with any side > 255 mm, and instant print film): Cinematographic film | 18%               |
| '37019990 | Plastic films and sheets      | Photographic plates and film in the flat for monochrome photography, sensitised, unexposed, of any material other than paper, paperboard or textiles (excl. X-ray film and photographic plates, film in the flat with any side > 255 mm, and instant print film): Other                | 18%               |
| 37021000  | Plastic films and sheets      | Photographic film in rolls, unexposed, for X-ray (excl. of paper, paperboard or textiles)                                                                                                                                                                                              | 18%               |
| '37023110 | Plastic films and sheets      | Photographic film in rolls, sensitised, unexposed, without perforations, width <= 105 mm, for colour photography "polychrome" (excl. that of paper, paperboard or textiles): Cinematographic film                                                                                      | 18%               |
| '37023190 | Plastic films and sheets      | Photographic film in rolls, sensitised, unexposed, without perforations, width <= 105 mm, for colour photography "polychrome" (excl. that of paper, paperboard or textiles): Other                                                                                                     | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                     | Revised GST Rate* |
|-----------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '37023210 | Plastic films and sheets | Photographic film in rolls, sensitised, unexposed, without perforations, width <= 105 mm, with silver halide emulsion for monochrome photography (excl. that of paper, paperboard or textiles and X-ray film): Cinematographic film             | 18%               |
| '37023290 | Plastic films and sheets | Photographic film in rolls, sensitised, unexposed, without perforations, width <= 105 mm, with silver halide emulsion for monochrome photography (excl. that of paper, paperboard or textiles and X-ray film): Other                            | 18%               |
| '37023910 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, without perforations, width <= 105 mm, for monochrome photography (excl. film with silver halide emulsion, film made of paper, paperboard or textiles and X-ray film): Cinematographic film | 18%               |
| '37023990 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, without perforations, width <= 105 mm, for monochrome photography (excl. film with silver halide emulsion, film made of paper, paperboard or textiles and X-ray film): Other                | 18%               |
| '37024110 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for colour photography "polychrome" (excl. that of paper, paperboard or textiles): Cinematographic film                               | 18%               |
| '37024190 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for colour photography "polychrome" (excl. that of paper, paperboard or textiles): Other                                              | 18%               |
| '37024210 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for monochrome photography (excl. that of paper, paperboard or textiles): Photographic film of a width 6 2 0 mm                       | 18%               |
| '37024220 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for monochrome photography (excl. that of paper, paperboard or textiles): Cinematographic film                                        | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                                | Revised GST Rate* |
|-----------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '37024290 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for monochrome photography (excl. that of paper, paperboard or textiles): Other                                                                                                                                                                                  | 18%               |
| '37024310 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length <= 200 m (excl. that of paper, paperboard or textiles): Photographic films (black and white ) of a                                                                                                                                                                        | 18%               |
| '37024320 | Plastic films and sheets | Photographic film incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 610 mm, length <= 200 m (excl. that of paper, paperboard or textiles)" : Cinematographic film                                                                                                                                                                  | 18%               |
| '37024390 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, without perforations, width > 610 mm, length <= 200 m (excl. that of paper, paperboard or textiles): Other                                                                                                                                                                                                             | 18%               |
| '37024410 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, without perforations, width > 105 mm to 610 mm (excl. that of paper, paperboard or textiles): Photographic films of a width 1 2 0 mm in                                                                                                                                                                                | 18%               |
| '37024420 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, without perforations, width > 105 mm to 610 mm (excl. that of paper, paperboard or textiles): Cinematographic film                                                                                                                                                                                                     | 18%               |
| '37024490 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, without perforations, width > 105 mm to 610 mm (excl. that of paper, paperboard or textiles): Other                                                                                                                                                                                                                    | 18%               |
| '37025210 | Plastic films and sheets | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed: other film, for colour photography (polychrome): of a width not exceeding 16mm and of a length exceeding 14m: other film, for colour photography (polychrome): finished rolls of cinematographic positive | 18%               |
| '37025220 | Plastic films and sheets | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed: other film, for colour photography (polychrome): of a width not exceeding 16mm and of a                                                                                                                   | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                               | Revised GST Rate* |
|-----------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|           |                          | length exceeding 14m: other film, for colour photography (polychrome): other cinematographic film                                                                                         |                   |
| '37025290 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width <= 16 mm, length > 14 m (excl. of paper, paperboard or textiles): Other | 18%               |
| '37025300 | Plastic films and sheets | Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 16 mm to 35 mm, length <= 30 m, for slides                            | 18%               |
| '37025410 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37025420 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37025490 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37025510 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37025520 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37025590 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37025610 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37025620 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37025690 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37029611 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37029619 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37029711 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37029719 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37029810 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| '37029890 | Plastic films and sheets | Photographic film, other                                                                                                                                                                  | 18%               |
| 39011010  | Plastic raw materials    | Linear low density polyethylene (LLDPE), in which ethylene monomer unit contributes 95 % or more by weight of the total polymer content                                                   | 18%               |
| '39011020 | Plastic raw materials    | Low density polyethylene (LDPE)                                                                                                                                                           | 18%               |
| '39011090 | Plastic raw materials    | Polyethylene with a specific gravity of < 0,94, in primary forms: Other                                                                                                                   | 18%               |
| '39012000 | Plastic raw materials    | Polyethylene with a specific gravity of >= 0,94, in primary forms                                                                                                                         | 18%               |
| '39013000 | Plastic raw materials    | Ethylene-vinyl acetate copolymers, in primary forms                                                                                                                                       | 18%               |
| '39014000 | Plastic raw materials    | Ethylene-Alpha-Olefin Copolymers, Having A Specific Gravity Of Less Than 0.94                                                                                                             | 18%               |
| '39014010 | Plastic raw materials    | Linear low density polyethylene (LLDPE), in which ethylene monomer unit contributes less than 95 % by weight of the total polymer content                                                 | 18%               |

| HS Code   | Product Panel         | Description                                                                                                                                                                           | Revised GST Rate* |
|-----------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39014090 | Plastic raw materials | Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94: Other                                                                                                  | 18%               |
| '39019000 | Plastic raw materials | Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94: Other                                                                                                  | 18%               |
| '39019010 | Plastic raw materials | Polymers of ethylene, in primary forms (excl. polyethylene and ethylene-vinyl acetate copolymers): Linear medium density polyethylene (LMDPE)                                         | 18%               |
| '39019090 | Plastic raw materials | Polymers of ethylene, in primary forms (excl. polyethylene and ethylene-vinyl acetate copolymers): Other                                                                              | 18%               |
| 39021000  | Plastic raw materials | Polypropylene, in primary forms                                                                                                                                                       | 18%               |
| '39022000 | Plastic raw materials | Polyisobutylene, in primary forms                                                                                                                                                     | 18%               |
| '39023000 | Plastic raw materials | Propylene copolymers, in primary forms                                                                                                                                                | 18%               |
| '39029000 | Plastic raw materials | Polymers of propylene or of other olefins, in primary forms (excl. polypropylene, polyisobutylene and propylene copolymers)                                                           | 18%               |
| '39031100 | Plastic raw materials | Expansible polystyrene, in primary forms                                                                                                                                              | 18%               |
| '39031910 | Plastic raw materials | Polystyrene, in primary forms (excl. expansible): Moulding Powder                                                                                                                     | 18%               |
| '39031990 | Plastic raw materials | Polystyrene, in primary forms (excl. expansible): Other                                                                                                                               | 18%               |
| '39032000 | Plastic raw materials | Styrene-acrylonitrile copolymers "SAN", in primary forms                                                                                                                              | 18%               |
| '39033000 | Plastic raw materials | Acrylonitrile-butadiene-styrene copolymers "ABS", in primary forms                                                                                                                    | 18%               |
| '39039010 | Plastic raw materials | Polymers of styrene, in primary forms (excl. polystyrene, styrene-acrylonitrile copolymers "SAN" and acrylonitrile-butadiene-styrene "ABS"): Copolymers, solely of styrene with allyl | 18%               |
| '39039020 | Plastic raw materials | Polymers of styrene, in primary forms (excl. polystyrene, styrene-acrylonitrile copolymers "SAN" and acrylonitrile-butadiene-styrene "ABS"): Brominated polystyrene, containing by    | 18%               |
| '39039090 | Plastic raw materials | Polymers of styrene, in primary forms (excl. polystyrene, styrene-acrylonitrile copolymers "SAN" and acrylonitrile-butadiene-styrene "ABS"): Other                                    | 18%               |
| '39041010 | Plastic raw materials | Emulsion grade PVC resin / PVC paste resin / PVC dispersion resin                                                                                                                     | 18%               |
| '39041020 | Plastic raw materials | Suspension grade PVC resin                                                                                                                                                            | 18%               |
| '39041090 | Plastic raw materials | Other PVC, mixed with other substances                                                                                                                                                | 18%               |
| '39042100 | Plastic raw materials | Non-plasticized poly"vinyl chloride", in primary forms, mixed with other substances                                                                                                   | 18%               |

| HS Code   | Product Panel         | Description                                                                                                                                                                          | Revised GST Rate* |
|-----------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39042110 | Plastic raw materials | Non-plasticized poly"vinyl chloride", in primary forms, mixed with other substances: Poly (vinyl chloride ) resins                                                                   | 18%               |
| '39042190 | Plastic raw materials | Non-plasticized poly"vinyl chloride", in primary forms, mixed with other substances: Other                                                                                           | 18%               |
| '39042200 | Plastic raw materials | Plasticized poly"vinyl chloride", in primary forms, mixed with other substances                                                                                                      | 18%               |
| '39042210 | Plastic raw materials | Plasticized poly"vinyl chloride", in primary forms, mixed with other substances: Poly (vinyl chloride ) (PVC ) Resins (emulsion grade )                                              | 18%               |
| '39042290 | Plastic raw materials | Plasticized poly"vinyl chloride", in primary forms, mixed with other substances: Other                                                                                               | 18%               |
| '39043010 | Plastic raw materials | Vinyl chloride-vinyl acetate copolymers, in primary forms: Poly (vinyl derivatives )                                                                                                 | 18%               |
| '39043090 | Plastic raw materials | Vinyl chloride-vinyl acetate copolymers, in primary forms: Other                                                                                                                     | 18%               |
| '39044000 | Plastic raw materials | Other vinyl chloride copolymers                                                                                                                                                      | 18%               |
| '39045010 | Plastic raw materials | Copolymer of vinylidene chloride with acrylonitrile in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers                          | 18%               |
| '39045090 | Plastic raw materials | Vinylidene chloride polymers, in primary forms: Other                                                                                                                                | 18%               |
| '39046100 | Plastic raw materials | Polytetrafluoroethylene, in primary forms                                                                                                                                            | 18%               |
| '39046910 | Plastic raw materials | Fluoro-polymers of vinyl chloride or of other halogenated olefins, in primary forms (excl. polytetrafluoroethylene): Poly (vinyl fluoride ) , in one of the forms                    | 18%               |
| '39046990 | Plastic raw materials | Fluoro-polymers of vinyl chloride or of other halogenated olefins, in primary forms (excl. polytetrafluoroethylene): Other                                                           | 18%               |
| '39049000 | Plastic raw materials | Polymers of vinyl chloride or other halogenated olefins, in primary forms (excl. poly"vinyl chloride", copolymers of vinyl chloride, polymers of vinyl chloride and fluoro-polymers) | 18%               |
| '39049010 | Plastic raw materials | Chlorinated poly vinyl chloride (CPVC) resin                                                                                                                                         | 18%               |
| '39049090 | Plastic raw materials | Other                                                                                                                                                                                | 18%               |
| '39051210 | Plastic raw materials | Poly"vinyl acetate", in aqueous dispersion: Poly (vinyl acetate) (PVA), moulding material                                                                                            | 18%               |
| '39051220 | Plastic raw materials | Poly"vinyl acetate", in aqueous dispersion: Poly (vinyl acetate ) resins                                                                                                             | 18%               |
| '39051290 | Plastic raw materials | Poly"vinyl acetate", in aqueous dispersion: Other                                                                                                                                    | 18%               |

| HS Code   | Product Panel         | Description                                                                                                                                                                                                                                                                              | Revised GST Rate* |
|-----------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39051910 | Plastic raw materials | Poly"vinyl acetate", in primary forms (excl. in aqueous dispersion): Poly (vinyl acetate) (PVA) moulding material                                                                                                                                                                        | 18%               |
| '39051920 | Plastic raw materials | Poly"vinyl acetate", in primary forms (excl. in aqueous dispersion): Poly (vinyl acetate ) and resins                                                                                                                                                                                    | 18%               |
| '39051990 | Plastic raw materials | Poly"vinyl acetate", in primary forms (excl. in aqueous dispersion): Other                                                                                                                                                                                                               | 18%               |
| '39052100 | Plastic raw materials | Vinyl acetate copolymers, in aqueous dispersion                                                                                                                                                                                                                                          | 18%               |
| '39052900 | Plastic raw materials | Vinyl acetate copolymers, in primary forms (excl. in aqueous dispersion)                                                                                                                                                                                                                 | 18%               |
| '39053000 | Plastic raw materials | Poly"vinyl alcohol", in primary forms, whether or not containing unhydrolyzed acetate groups                                                                                                                                                                                             | 18%               |
| '39059100 | Plastic raw materials | Copolymers of vinyl, in primary forms (excl. vinyl chloride-vinyl acetate copolymers and other vinyl chloride copolymers, and vinyl acetate copolymers)                                                                                                                                  | 18%               |
| '39059910 | Plastic raw materials | Polymers of vinyl esters and other vinyl polymers, in primary forms (excl. those of vinyl chloride or other halogenated olefins, poly"vinyl acetate", vinyl acetate copolymers and poly"vinyl alcohol", whether or not containing unhydrolyzed acetate groups): Poly (vinyl pirolidone ) | 18%               |
| '39059990 | Plastic raw materials | Polymers of vinyl esters and other vinyl polymers, in primary forms (excl. those of vinyl chloride or other halogenated olefins, poly"vinyl acetate", vinyl acetate copolymers and poly"vinyl alcohol", whether or not containing unhydrolyzed acetate groups): Other                    | 18%               |
| '39061010 | Plastic raw materials | Poly"methyl methacrylate", in primary forms: Binders for pigments or inks                                                                                                                                                                                                                | 18%               |
| '39061090 | Plastic raw materials | Poly"methyl methacrylate", in primary forms: Other                                                                                                                                                                                                                                       | 18%               |
| '39069010 | Plastic raw materials | Acrylic polymers, in primary forms (excl. poly"methyl methacrylate"): Acrylic resins                                                                                                                                                                                                     | 18%               |
| '39069020 | Plastic raw materials | Acrylic polymers, in primary forms (excl. poly"methyl methacrylate"): Polyacrylate moulding powder                                                                                                                                                                                       | 18%               |
| '39069030 | Plastic raw materials | Acrylic polymers, in primary forms (excl. poly"methyl methacrylate"): Copolymers of acrylonitrile                                                                                                                                                                                        | 18%               |
| '39069040 | Plastic raw materials | Poly (acrylic acid)                                                                                                                                                                                                                                                                      | 18%               |
| '39069050 | Plastic raw materials | Polyacrylonitrile (PAN)                                                                                                                                                                                                                                                                  | 18%               |
| '39069060 | Plastic raw materials | Copolymers of acrylonitrile                                                                                                                                                                                                                                                              | 18%               |



| HS Code   | Product Panel         | Description                                                                                                                                                                   | Revised GST Rate* |
|-----------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39069070 | Plastic raw materials | Sodium polyacrylate                                                                                                                                                           | 18%               |
| '39069090 | Plastic raw materials | Acrylic polymers, in primary forms (excl. poly"methyl methacrylate"): Other                                                                                                   | 18%               |
| '39071000 | Plastic raw materials | Polyacetals, in primary forms                                                                                                                                                 | 18%               |
| '39072010 | Plastic raw materials | Polyethers, in primary forms (excl. polyacetals): Poly (ether alcohols )                                                                                                      | 18%               |
| '39072090 | Plastic raw materials | Polyethers, in primary forms (excl. polyacetals): Other                                                                                                                       | 18%               |
| '39072100 | Plastic raw materials | Bis (polyoxyethylene) methylphosphonate                                                                                                                                       | 18%               |
| '39072910 | Plastic raw materials | Other Poly(ether alcohols)                                                                                                                                                    | 18%               |
| '39072990 | Plastic raw materials | Other polyethers n.e.s                                                                                                                                                        | 18%               |
| '39073010 | Plastic raw materials | Epoxide resins, in primary forms: Epoxy resins                                                                                                                                | 18%               |
| '39073090 | Plastic raw materials | Epoxide resins, in primary forms: Other                                                                                                                                       | 18%               |
| '39074000 | Plastic raw materials | Polycarbonates, in primary forms                                                                                                                                              | 18%               |
| '39075000 | Plastic raw materials | Alkyd resins, in primary forms                                                                                                                                                | 18%               |
| '39076010 | Plastic raw materials | Poly"ethylene terephthalate", in primary forms: Having an intrinsic viscosity of not less                                                                                     | 18%               |
| '39076020 | Plastic raw materials | Poly"ethylene terephthalate", in primary forms: Having an intrinsic viscosity of not less than                                                                                | 18%               |
| '39076090 | Plastic raw materials | Poly"ethylene terephthalate", in primary forms: Other (including clean , clourless grades )                                                                                   | 18%               |
| '39076100 | Plastic raw materials | Poly(Ethylene Terephthalate): Having A Viscosity Number Of 78 MI/G Or Higher                                                                                                  | 18%               |
| '39076110 | Plastic raw materials | PET flake (chip)                                                                                                                                                              | 18%               |
| '39076190 | Plastic raw materials | Other primary form                                                                                                                                                            | 18%               |
| '39076910 | Plastic raw materials | Poly(Ethylene Terephthalate): Having A Viscosity Number Less Than 78 MI/G But Not Less Than 72 MI/G                                                                           | 18%               |
| '39076920 | Plastic raw materials | Poly(Ethylene Terephthalate): Having A Viscosity Number Less Than 72 MI/G But Not Less Than 64 MI/G                                                                           | 18%               |
| '39076930 | Plastic raw materials | PET flake (chip)                                                                                                                                                              | 18%               |
| '39076990 | Plastic raw materials | Other primary form                                                                                                                                                            | 18%               |
| '39077000 | Plastic raw materials | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms: poly (lactic acid) | 18%               |
| '39079110 | Plastic raw materials | Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Maleic resins                      | 18%               |

| HS Code   | Product Panel         | Description                                                                                                                                                               | Revised GST Rate* |
|-----------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39079120 | Plastic raw materials | Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Polyester or contract resins   | 18%               |
| '39079130 | Plastic raw materials | Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Fumeric resins                 | 18%               |
| '39079140 | Plastic raw materials | Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Diallylphthalate resins        | 18%               |
| '39079150 | Plastic raw materials | Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Poly (butylene terephthalate ) | 18%               |
| '39079190 | Plastic raw materials | Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Other                          | 18%               |
| '39079900 | Plastic raw materials | Other                                                                                                                                                                     | 18%               |
| '39079910 | Plastic raw materials | Saturated polyesters in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Diallyl phthalate resins                                     | 18%               |
| '39079920 | Plastic raw materials | Saturated polyesters in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Poly (butylene terephthalate )                               | 18%               |
| '39079990 | Plastic raw materials | Saturated polyesters in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate"): Other                                                        | 18%               |
| '39081010 | Plastic raw materials | Polyamides-6, -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms: Nylon moulding powder                                                                               | 18%               |
| '39081011 | Plastic raw materials | Polyamide -6 (Nylon-6):Flake (chip)                                                                                                                                       | 18%               |
| '39081019 | Plastic raw materials | Polyamide -6 (Nylon-6):Other primary form                                                                                                                                 | 18%               |
| '39081021 | Plastic raw materials | Polyamide -11 (Nylon-11):Flake (chip)                                                                                                                                     | 18%               |
| '39081029 | Plastic raw materials | Polyamide -11 (Nylon-11):Other primary form                                                                                                                               | 18%               |
| '39081031 | Plastic raw materials | Polyamide -12 (Nylon-12):Flake (chip)                                                                                                                                     | 18%               |
| '39081039 | Plastic raw materials | Polyamide -12 (Nylon-12):Other primary form                                                                                                                               | 18%               |

| HS Code   | Product Panel         | Description                                                                                                            | Revised GST Rate* |
|-----------|-----------------------|------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39081041 | Plastic raw materials | Polyamide -6,6 (Nylon-6,6):Flake (chip)                                                                                | 18%               |
| '39081049 | Plastic raw materials | Polyamide -6,6 (Nylon-6,6):Other primary form                                                                          | 18%               |
| '39081051 | Plastic raw materials | Polyamide -6,9 (Nylon-6,9):Flake (chip)                                                                                | 18%               |
| '39081059 | Plastic raw materials | Polyamide -6,9 (Nylon-6,9):Other primary form                                                                          | 18%               |
| '39081061 | Plastic raw materials | Polyamide -6,10 (Nylon-6,10):Flake (chip)                                                                              | 18%               |
| '39081069 | Plastic raw materials | Polyamide -6,10 (Nylon-6,10):Other primary form                                                                        | 18%               |
| '39081071 | Plastic raw materials | Polyamide -6,12 (Nylon-6,12):Flake (chip)                                                                              | 18%               |
| '39081079 | Plastic raw materials | Polyamide -6,12 (Nylon-6,12):Other primary form                                                                        | 18%               |
| '39081090 | Plastic raw materials | Polyamides-6, -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms: Other                                            | 18%               |
| '39089000 | Plastic raw materials | Other                                                                                                                  | 18%               |
| '39089010 | Plastic raw materials | Polyamides, in primary forms (excl. polyamides-6, -11, -12, -6,6, -6,9, -6,10 and -6,12): Nylon moulding powder        | 18%               |
| '39089020 | Plastic raw materials | Polyamides, in primary forms (excl. polyamides-6, -11, -12, -6,6, -6,9, -6,10 and -6,12): Nylon in other primary forms | 18%               |
| '39089090 | Plastic raw materials | Polyamides, in primary forms (excl. polyamides-6, -11, -12, -6,6, -6,9, -6,10 and -6,12): Other                        | 18%               |
| '39091010 | Plastic raw materials | Urea resins and thiourea resins, in primary forms: Urea formaldehyde resins                                            | 18%               |
| '39091090 | Plastic raw materials | Urea resins and thiourea resins, in primary forms: Other                                                               | 18%               |
| '39092010 | Plastic raw materials | Melamine resins, in primary forms: Melamine formaldehyde resins                                                        | 18%               |
| '39092090 | Plastic raw materials | Melamine resins, in primary forms: Other                                                                               | 18%               |
| '39093010 | Plastic raw materials | Amino-resins, in primary forms (excl. urea resins, thiourea resins and melamine resins): Poly (phenylene oxide )       | 18%               |
| '39093090 | Plastic raw materials | Amino-resins, in primary forms (excl. urea resins, thiourea resins and melamine resins): Other                         | 18%               |
| '39093100 | Plastic raw materials | Poly(Methylene Phenyl Isocyanate) (Crude Mdi, Polymeric Mdi)                                                           | 18%               |
| '39093910 | Plastic raw materials | Poly(Phenylene Oxide)                                                                                                  | 18%               |
| '39093990 | Plastic raw materials | Other                                                                                                                  | 18%               |
| '39094010 | Plastic raw materials | Phenolic resins, in primary forms: Cresol formaldehyde oxide                                                           | 18%               |
| '39094020 | Plastic raw materials | Phenolic resins, in primary forms: Phenol formaldehyde resins                                                          | 18%               |
| '39094030 | Plastic raw materials | Phenolic resins, in primary forms: Alkyl phenol formaldehyde resins                                                    | 18%               |

| HS Code   | Product Panel         | Description                                                                                                                             | Revised GST Rate* |
|-----------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39094040 | Plastic raw materials | Phenolic resins, in primary forms: Ketonic resins                                                                                       | 18%               |
| '39094050 | Plastic raw materials | Phenolic resins, in primary forms: Phenoxi resins                                                                                       | 18%               |
| '39094060 | Plastic raw materials | Phenolic resins, in primary forms: Terpene phenolic resins                                                                              | 18%               |
| '39094090 | Plastic raw materials | Phenolic resins, in primary forms: Other                                                                                                | 18%               |
| '39095000 | Plastic raw materials | Polyurethanes, in primary forms                                                                                                         | 18%               |
| '39100010 | Plastic raw materials | Silicones in primary forms: Silicone resins                                                                                             | 18%               |
| '39100020 | Plastic raw materials | Silicones in primary forms: Silicone oil                                                                                                | 18%               |
| '39100090 | Plastic raw materials | Silicones in primary forms: Other                                                                                                       | 18%               |
| '39111010 | Plastic raw materials | Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes, in primary forms: Coumarone indene resins              | 18%               |
| '39111090 | Plastic raw materials | Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes, in primary forms: Other                                | 18%               |
| '39112000 | Plastic raw materials | Poly (1,3-phenylene methylphosphonate)                                                                                                  | 18%               |
| '39119010 | Plastic raw materials | Polysulphides, polysulphones and other polymers and prepolymers produced by chemical synthesis, n.e.s., in primary forms: Polysulphones | 18%               |
| '39119090 | Plastic raw materials | Polysulphides, polysulphones and other polymers and prepolymers produced by chemical synthesis, n.e.s., in primary forms: Other         | 18%               |
| '39121110 | Plastic raw materials | Non-plasticized cellulose acetates, in primary forms: Cellulose acetate flakes                                                          | 18%               |
| '39121120 | Plastic raw materials | Non-plasticized cellulose acetates, in primary forms: Cellulose acetate moulding powder                                                 | 18%               |
| '39121130 | Plastic raw materials | Non-plasticized cellulose acetates, in primary forms: Cellulose acetobutyrate moulding powder                                           | 18%               |
| '39121140 | Plastic raw materials | Non-plasticized cellulose acetates, in primary forms: Cellulose nitrate , dynamic grade                                                 | 18%               |
| '39121190 | Plastic raw materials | Non-plasticized cellulose acetates, in primary forms: Other                                                                             | 18%               |
| '39121210 | Plastic raw materials | Plasticized cellulose acetates, in primary forms: Cellulose acetate flakes                                                              | 18%               |
| '39121220 | Plastic raw materials | Plasticized cellulose acetates, in primary forms: Cellulose acetate moulding powder                                                     | 18%               |
| '39121230 | Plastic raw materials | Plasticized cellulose acetates, in primary forms: Cellulose acetobutyrate moulding powder                                               | 18%               |

| HS Code   | Product Panel         | Description                                                                                                                                                                           | Revised GST Rate* |
|-----------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39121290 | Plastic raw materials | Plasticized cellulose acetates, in primary forms: Other                                                                                                                               | 18%               |
| '39122011 | Plastic raw materials | Cellulose nitrates, incl. collodions, in primary forms: Moulding powders                                                                                                              | 18%               |
| '39122019 | Plastic raw materials | Cellulose nitrates, incl. collodions, in primary forms: Other                                                                                                                         | 18%               |
| '39122021 | Plastic raw materials | Cellulose nitrates, incl. collodions, in primary forms: Moulding powders                                                                                                              | 18%               |
| '39122029 | Plastic raw materials | Cellulose nitrates, incl. collodions, in primary forms: Other                                                                                                                         | 18%               |
| '39123100 | Plastic raw materials | Carboxymethylcellulose and its salts, in primary forms                                                                                                                                | 18%               |
| '39123911 | Plastic raw materials | Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts): Ethylcellulose                                                                                       | 18%               |
| '39123912 | Plastic raw materials | Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts): Methylcellulose                                                                                      | 18%               |
| '39123919 | Plastic raw materials | Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts): Other cellulose ethers                                                                               | 18%               |
| '39123921 | Plastic raw materials | Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts): Ethyl cellulose                                                                                      | 18%               |
| '39123922 | Plastic raw materials | Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts): Methyl cellulose                                                                                     | 18%               |
| '39123929 | Plastic raw materials | Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts): Other cellulose ether                                                                                | 18%               |
| '39129010 | Plastic raw materials | Cellulose and chemical derivatives thereof, n.e.s., in primary forms (excl. cellulose acetates, cellulose nitrates and cellulose ethers): Cellulose propionate and aceto propionate , | 18%               |
| '39129020 | Plastic raw materials | Cellulose and chemical derivatives thereof, n.e.s., in primary forms (excl. cellulose acetates, cellulose nitrates and cellulose ethers): Viscose sponge                              | 18%               |
| '39129090 | Plastic raw materials | Cellulose and chemical derivatives thereof, n.e.s., in primary forms (excl. cellulose acetates, cellulose nitrates and cellulose ethers): Other                                       | 18%               |
| '39131010 | Plastic raw materials | Alginic acid, its salts and esters, in primary forms: Sodium alginate                                                                                                                 | 18%               |
| '39131090 | Plastic raw materials | Alginic acid, its salts and esters, in primary forms: Other                                                                                                                           | 18%               |

| HS Code   | Product Panel                        | Description                                                                                                                                                                                                                          | Revised GST Rate* |
|-----------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39139011 | Plastic raw materials                | Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters): Chlorinated rubber                           | 18%               |
| '39139019 | Plastic raw materials                | Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters): Other                                        | 18%               |
| '39139020 | Plastic raw materials                | Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters): Hardened proteins (such as hardened casein , | 18%               |
| '39139030 | Plastic raw materials                | Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters): Dextran                                      | 18%               |
| '39139090 | Plastic raw materials                | Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters): Other                                        | 18%               |
| 39140010  | Plastic raw materials                | Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms: Ion exchangers of the condensation ,                                                                                                                     | 18%               |
| '39140020 | Plastic raw materials                | Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms: Ion exchangers of polymerisation or                                                                                                                      | 18%               |
| '39140090 | Plastic raw materials                | Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms: Other                                                                                                                                                    | 18%               |
| '39151000 | Miscellaneous products and items nes | Waste, parings and scrap, of polymers of ethylene                                                                                                                                                                                    | 18%               |
| '39152000 | Miscellaneous products and items nes | Waste, parings and scrap, of polymers of styrene                                                                                                                                                                                     | 18%               |
| '39153010 | Miscellaneous products and items nes | Waste, parings and scrap, of polymers of vinyl chloride: Of copolymers of vinyl chloride                                                                                                                                             | 18%               |
| '39153090 | Miscellaneous products and items nes | Waste, parings and scrap, of polymers of vinyl chloride: Other                                                                                                                                                                       | 18%               |
| '39159010 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of polypropylene                                                                                                              | 18%               |

| HS Code   | Product Panel                        | Description                                                                                                                                                                       | Revised GST Rate* |
|-----------|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39159021 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride) : Of co-polymers of vinyl acetate                                           | 18%               |
| '39159029 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Other                                                                      | 18%               |
| '39159030 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of acrylic polymers and methlyacrylic copolymers                           | 18%               |
| '39159041 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of alkyls and polyesters                                                   | 18%               |
| '39159042 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of pet bottles                                                             | 18%               |
| '39159049 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of epoxide resins                                                          | 18%               |
| '39159050 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of polyamides                                                              | 18%               |
| '39159061 | Miscellaneous products and items nes | Waste, parings and scrap, of plastics: of other plastics: of amino resins; phenolic resins and polyurethanes: of phenoplast                                                       | 18%               |
| '39159062 | Miscellaneous products and items nes | Waste Parings Scrap Of Aminoplast                                                                                                                                                 | 18%               |
| '39159063 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of polyurethanes                                                           | 18%               |
| '39159071 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Of regenerated cellulose                                                   | 18%               |
| '39159072 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Cellulose plastic waste such as cellulose                                  | 18%               |
| '39159073 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride) : Cellulose plastic waste such as cellulose nitrates plasticised            | 18%               |
| '39159074 | Miscellaneous products and items nes | Waste, parings and scrap, of plastics: of other plastics: of cellulose and its chemical derivatives: cellulose plastic waste such as cellulose acetatc film scrap non-plasticised | 18%               |
| '39159075 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and                                                                                             | 18%               |



| HS Code   | Product Panel                        | Description                                                                                                                                                                                                                   | Revised GST Rate* |
|-----------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|           |                                      | vinyl chloride): Cellulose plastic waste such as cellulose                                                                                                                                                                    |                   |
| '39159090 | Miscellaneous products and items nes | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride): Other                                                                                                                  | 18%               |
| '39161010 | Cordage, fishnets & monofilaments    | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of ethylene, whether or not surface-worked but not further worked: Rods of polyethylene                              | 18%               |
| '39161020 | Cordage, fishnets & monofilaments    | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of ethylene, whether or not surface-worked but not further worked: Canes                                             | 18%               |
| '39161090 | Cordage, fishnets & monofilaments    | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of ethylene, whether or not surface-worked but not further worked: Other                                             | 18%               |
| '39162011 | Cordage, fishnets & monofilaments    | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of vinyl chloride, whether or not surface-worked but not further worked: Canes                                       | 18%               |
| '39162019 | Cordage, fishnets & monofilaments    | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of vinyl chloride, whether or not surface-worked but not further worked: Other                                       | 18%               |
| '39162091 | Cordage, fishnets & monofilaments    | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of vinyl chloride, whether or not surface-worked but not further worked: Canes                                       | 18%               |
| '39162099 | Cordage, fishnets & monofilaments    | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of vinyl chloride, whether or not surface-worked but not further worked: Other                                       | 18%               |
| '39169010 | Cordage, fishnets & monofilaments    | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Canes | 18%               |



| HS Code   | Product Panel                     | Description                                                                                                                                                                                                                                                           | Revised GST Rate* |
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| '39169021 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of phenoplast                                 | 18%               |
| '39169022 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of aminoplast                                 | 18%               |
| '39169023 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of alkyds and polyesters                      | 18%               |
| '39169024 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of polyamides                                 | 18%               |
| '39169025 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of polyurethanes                              | 18%               |
| '39169026 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of epoxide resins (including waste and scrap) | 18%               |
| '39169027 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of polypropylene                              | 18%               |
| '39169028 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of acrylicmethacrylic and acrylomethacrylic   | 18%               |

| HS Code   | Product Panel                     | Description                                                                                                                                                                                                                                                                             | Revised GST Rate* |
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| '39169031 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of polymerisation and copolymerisation products of polystyrene  | 18%               |
| '39169032 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of polymethyl methacrylate                                      | 18%               |
| '39169040 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of regenerated cellulose                                        | 18%               |
| '39169050 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of cellulose nitrate and celluloid , whether or not plasticized | 18%               |
| '39169060 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of vulcanized fibre                                             | 18%               |
| '39169070 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of cellulose acetate and acetate butyrate ,                     | 18%               |
| '39169080 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride): Of vinyl plastic                                                | 18%               |
| '39169090 | Cordage, fishnets & monofilaments | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of                                                                                                           | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                 | Revised GST Rate* |
|-----------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|           |                          | polymers of ethylene and vinyl chloride): Of other polymerisation and copolymerisation products                                                                                                             |                   |
| '39171010 | Plastic pipes & fittings | Artificial guts "sausage casings" of hardened protein or cellulose materials: Of hardened protein                                                                                                           | 18%               |
| '39171020 | Plastic pipes & fittings | Artificial guts "sausage casings" of hardened protein or cellulose materials: Of cellulosic materials                                                                                                       | 18%               |
| '39172110 | Plastic pipes & fittings | Rigid tubes, pipes and hoses, and fittings therefor, of polymers of ethylene: Tubes of polyethylene                                                                                                         | 18%               |
| '39172190 | Plastic pipes & fittings | Rigid tubes, pipes and hoses, and fittings therefor, of polymers of ethylene: Other                                                                                                                         | 18%               |
| '39172200 | Plastic pipes & fittings | Rigid tubes, pipes and hoses of polymers of propylene, whether or not with fittings, seals or connectors                                                                                                    | 18%               |
| '39172310 | Plastic pipes & fittings | Rigid tubes, pipes and hoses, and fittings therefor, of polymers of vinyl chloride: Seamless tubes                                                                                                          | 18%               |
| '39172390 | Plastic pipes & fittings | Rigid tubes, pipes and hoses, and fittings therefor, of polymers of vinyl chloride: Other                                                                                                                   | 18%               |
| '39172910 | Plastic pipes & fittings | Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride): Seamless tubes of copolymers of vinyl acetate and vinyl chloride      | 18%               |
| '39172920 | Plastic pipes & fittings | Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride): Seamless tubes of polymers and copolymers of polystyrene              | 18%               |
| '39172930 | Plastic pipes & fittings | Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride): Tubes of cellulose nitrate and celluloid , whether or not plasticised | 18%               |
| '39172940 | Plastic pipes & fittings | Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride): Tubes of cellulose acetate or acetate butyrate                        | 18%               |
| '39172950 | Plastic pipes & fittings | Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride): Tubes of vinyl plastics                                               | 18%               |

| HS Code   | Product Panel                            | Description                                                                                                                                                                                                                                                                                                                                                                                                                    | Revised GST Rate* |
|-----------|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39172990 | Plastic pipes & fittings                 | Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride): Other                                                                                                                                                                                                                                                                                    | 18%               |
| '39173100 | Plastic pipes & fittings                 | Flexible tubes, pipes and hoses, and fittings therefor, of plastics, burst pressure $\geq 27,6$ MPa                                                                                                                                                                                                                                                                                                                            | 18%               |
| '39173210 | Plastic pipes & fittings                 | Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings: Of condensation or rearrangement                                                                                                                                                                                                                                                                     | 18%               |
| '39173220 | Plastic pipes & fittings                 | Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings: Of addition polymerisation products                                                                                                                                                                                                                                                                  | 18%               |
| '39173290 | Plastic pipes & fittings                 | Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings: Other                                                                                                                                                                                                                                                                                                | 18%               |
| '39173300 | Plastic pipes & fittings                 | Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, with fittings, seals or connectors                                                                                                                                                                                                                                                                                     | 18%               |
| '39173910 | Plastic pipes & fittings                 | Flexible tubes, pipes and hoses, and fittings therefor, of plastics, reinforced or otherwise combined with other materials (excl. those with a burst pressure of $\geq 27,6$ MPa): Of condensation or rearrangement                                                                                                                                                                                                            | 18%               |
| '39173920 | Plastic pipes & fittings                 | Flexible tubes, pipes and hoses, and fittings therefor, of plastics, reinforced or otherwise combined with other materials (excl. those with a burst pressure of $\geq 27,6$ MPa): Of addition polymerisation products                                                                                                                                                                                                         | 18%               |
| '39173990 | Plastic pipes & fittings                 | Flexible tubes, pipes and hoses, and fittings therefor, of plastics, reinforced or otherwise combined with other materials (excl. those with a burst pressure of $\geq 27,6$ MPa): Other                                                                                                                                                                                                                                       | 18%               |
| '39174000 | Plastic pipes & fittings                 | Fittings, e.g. joints, elbows, flanges, of plastics, for tubes, pipes and hoses                                                                                                                                                                                                                                                                                                                                                | 18%               |
| '39181010 | Floorcoverings, leathercloth & laminates | Floor coverings, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings "in rolls with a width of $\geq 45$ cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated", of polymers of vinyl chloride: Wall or ceiling coverings combined with | 18%               |

| HS Code   | Product Panel                            | Description                                                                                                                                                                                                                                                                                                                                                                                                                                               | Revised GST Rate* |
|-----------|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39181090 | Floorcoverings, leathercloth & laminates | Floor coverings, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings "in rolls with a width of $\geq 45$ cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated", of polymers of vinyl chloride: Other                                                              | 18%               |
| '39189010 | Floorcoverings, leathercloth & laminates | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings in rolls with a width of $\geq 45$ cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated (excl. coverings of polymers of vinyl chloride): Floor coverings of linoxyn              | 18%               |
| '39189020 | Floorcoverings, leathercloth & laminates | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings in rolls with a width of $\geq 45$ cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated (excl. coverings of polymers of vinyl chloride): Wall or ceiling coverings combined with | 18%               |
| '39189090 | Floorcoverings, leathercloth & laminates | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings in rolls with a width of $\geq 45$ cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated (excl. coverings of polymers of vinyl chloride): Other                                   | 18%               |
| '39191000 | Plastic films and sheets                 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls $\leq 20$ cm wide                                                                                                                                                                                                                                                                                                                                      | 18%               |
| '39199010 | Plastic films and sheets                 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls $> 20$ cm wide (excl. floor, wall and ceiling coverings of heading 3918): Plastic stickers, whether or not printed,                                                                                                                                                                                                                     | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                          | Revised GST Rate* |
|-----------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39199020 | Plastic films and sheets | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excl. floor, wall and ceiling coverings of heading 3918): Cellulose adhesive tape                                                                                                                                    | 18%               |
| '39199090 | Plastic films and sheets | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excl. floor, wall and ceiling coverings of heading 3918): Other                                                                                                                                                      | 18%               |
| '39201011 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39201012 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39201013 | Plastic films and sheets | Geomembrane, conforming to IS 16352                                                                                                                                                                                                                                                                                                                  | 18%               |
| '39201019 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39201091 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39201092 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into                                                                                                                               | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                      | Revised GST Rate* |
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|           |                          | squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain                                                                                                                                                                                                                                    |                   |
| '39201099 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other                        | 18%               |
| '39202010 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39202020 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39202090 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39203010 | Plastic films and sheets | Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain     | 18%               |



| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                                                      | Revised GST Rate* |
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| '39203020 | Plastic films and sheets | Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain                                  | 18%               |
| '39203090 | Plastic films and sheets | Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other                                             | 18%               |
| '39204300 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight >= 6% of plasticisers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918) | 18%               |
| '39204900 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight < 6% of plasticisers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)  | 18%               |
| '39205111 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain                               | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                           | Revised GST Rate* |
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| '39205112 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39205119 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39205191 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39205192 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39205199 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other            | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                                                      | Revised GST Rate* |
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| '39205911 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39205912 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39205919 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39205991 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39205992 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and                                                      | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                                                    | Revised GST Rate* |
|-----------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|           |                          | ceiling coverings of heading 3918): Flexible , plain                                                                                                                                                                                                                                                                                                                                           |                   |
| '39205999 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other          | 18%               |
| '39206110 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39206120 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39206190 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other            | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                                                                  | Revised GST Rate* |
|-----------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39206210 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39206220 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39206290 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39206310 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain          | 18%               |
| '39206320 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and                                                                            | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                                                                                | Revised GST Rate* |
|-----------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|           |                          | floor, wall and ceiling coverings of heading 3918): Flexible , plain                                                                                                                                                                                                                                                                                                                                                       |                   |
| '39206390 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other                                | 18%               |
| '39206911 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Rigid , plain    | 18%               |
| '39206912 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Flexible , plain | 18%               |
| '39206919 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Other            | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                                                                                | Revised GST Rate* |
|-----------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39206921 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Rigid , plain    | 18%               |
| '39206922 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Flexible , plain | 18%               |
| '39206929 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Other            | 18%               |
| '39206931 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Rigid , plain    | 18%               |
| '39206932 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive                                                                                    | 18%               |



| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                                                                                | Revised GST Rate* |
|-----------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|           |                          | products, and floor, wall and ceiling coverings in heading 3918): Flexible , plain                                                                                                                                                                                                                                                                                                                                         |                   |
| '39206939 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Other            | 18%               |
| '39206991 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Rigid , plain    | 18%               |
| '39206992 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Flexible , plain | 18%               |
| '39206999 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Other            | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                   | Revised GST Rate* |
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| '39207111 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Film         | 18%               |
| '39207119 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other        | 18%               |
| '39207121 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Plain        | 18%               |
| '39207129 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other        | 18%               |
| '39207191 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid, plain | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                      | Revised GST Rate* |
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| '39207192 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible, plain | 18%               |
| '39207199 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other           | 18%               |
| '39207311 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain      | 18%               |
| '39207312 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Flexible , plain   | 18%               |
| '39207319 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other              | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                    | Revised GST Rate* |
|-----------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39207321 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39207322 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918) : Flexible, plain | 18%               |
| '39207329 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39207391 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39207392 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918) : Flexible, plain | 18%               |
| '39207399 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing,                                                                                                                                                                                    | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                                                   | Revised GST Rate* |
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|           |                          | unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other                                                                                                                                                                                                                       |                   |
| '39207911 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39207912 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918) : Flexible, plain | 18%               |
| '39207919 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39207991 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39207992 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive                                                                                | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                                        | Revised GST Rate* |
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|           |                          | products, floor, wall and ceiling coverings of heading 3918): Flexible , plain                                                                                                                                                                                                                                                                                                     |                   |
| '39207999 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other | 18%               |
| '39209110 | Plastic films and sheets | Of poly (vinyl butyral): Rigid, plain                                                                                                                                                                                                                                                                                                                                              | 18%               |
| '39209111 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular poly"vinyl butyral", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain                           | 18%               |
| '39209112 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular poly"vinyl butyral", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain                        | 18%               |
| '39209119 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular poly"vinyl butyral", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other                                   | 18%               |
| '39209120 | Plastic films and sheets | Of poly (vinyl butyral): Flexible, plain                                                                                                                                                                                                                                                                                                                                           | 18%               |
| '39209190 | Plastic films and sheets | Of poly (vinyl butyral): Other                                                                                                                                                                                                                                                                                                                                                     | 18%               |
| '39209211 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl.                                                                                                                              | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                        | Revised GST Rate* |
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|           |                          | self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain                                                                                                                                                                                                                                                          |                   |
| '39209212 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39209219 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39209291 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39209292 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39209299 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39209310 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular amino-resins, not reinforced, laminated, supported or similarly combined with other materials, without backing,                                                                                                                                                                              | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                             | Revised GST Rate* |
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|           |                          | unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain                                                                                                                                                                             |                   |
| '39209320 | Plastic films and sheets | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials: other: of amino-resins: other: flexible, plain                                                                                                                                               | 18%               |
| '39209390 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular amino-resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other               | 18%               |
| '39209410 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39209420 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39209490 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39209911 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl.                                                                                             | 18%               |



| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                              | Revised GST Rate* |
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|           |                          | self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain                                                                                                                                                                                                                                                                |                   |
| '39209912 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39209919 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39209921 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39209922 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39209929 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39209931 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing,                                                                                                                                                                                | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                              | Revised GST Rate* |
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|           |                          | unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain                                                                                                                                                                              |                   |
| '39209932 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39209939 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39209941 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain    | 18%               |
| '39209942 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain | 18%               |
| '39209949 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other            | 18%               |
| '39209951 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing,                                                                                                                                                                                | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                                                   | Revised GST Rate* |
|-----------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|           |                          | unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain                                                                                                                                                                                                   |                   |
| '39209952 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain                      | 18%               |
| '39209959 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other                                 | 18%               |
| '39209960 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Clicking boards for leather machinery | 18%               |
| '39209991 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , plain                         | 18%               |
| '39209992 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , plain                      | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                                   | Revised GST Rate* |
|-----------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39209999 | Plastic films and sheets | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other | 18%               |
| '39211100 | Plastic films and sheets | Plates, sheets, film, foil and strip, of cellular polymers of styrene, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)                                                                                                           | 18%               |
| '39211200 | Plastic films and sheets | Plates, sheets, film, foil and strip, of cellular polymers of vinyl chloride, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)                                                                                                    | 18%               |
| '39211310 | Plastic films and sheets | Plates, sheets, film, foil and strip, of cellular polyurethanes, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible                                                                                                       | 18%               |
| '39211390 | Plastic films and sheets | Plates, sheets, film, foil and strip, of cellular polyurethanes, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other                                                                                                          | 18%               |
| '39211400 | Plastic films and sheets | Plates, sheets, film, foil and strip, of regenerated cellular cellulose, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)                                                                                                         | 18%               |
| '39211900 | Plastic films and sheets | Plates, sheets, film, foil and strip, of cellular plastic, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of polymers of styrene, vinyl chloride, polyurethanes and regenerated cellulose, self-adhesive products, floor, wall and ceiling coverings of heading 3918)                                | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                              | Revised GST Rate* |
|-----------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39219010 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Thermocol             | 18%               |
| '39219021 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , lacquered     | 18%               |
| '39219022 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , lacquered  | 18%               |
| '39219023 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , metallised    | 18%               |
| '39219024 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , metallised | 18%               |
| '39219025 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , laminated     | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                              | Revised GST Rate* |
|-----------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39219026 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , laminated  | 18%               |
| '39219029 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other                 | 18%               |
| '39219031 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , lacquered     | 18%               |
| '39219032 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , lacquered  | 18%               |
| '39219033 | Plastic films and sheets | Other plates, sheets, film, foil and strip, of plastics: cellular: other: of regenerated cellulose: rigid, metallised                                                                                                                                                                                                                    | 18%               |
| '39219034 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , metallised | 18%               |
| '39219035 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular                                                                                                            | 18%               |

| HS Code   | Product Panel            | Description                                                                                                                                                                                                                                                                                                                             | Revised GST Rate* |
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|           |                          | plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , laminated                                                                                                                                                                                                                                  |                   |
| '39219036 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , laminated | 18%               |
| '39219039 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other                | 18%               |
| '39219091 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , lacquered    | 18%               |
| '39219092 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , lacquered | 18%               |
| '39219093 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , metallised   | 18%               |
| '39219094 | Plastic films and sheets | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into                                                                                                                                                    | 18%               |

| HS Code   | Product Panel                     | Description                                                                                                                                                                                                                                                                                                                             | Revised GST Rate* |
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|           |                                   | squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , metallised                                                                                                                                                                                     |                   |
| '39219095 | Plastic films and sheets          | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Rigid , laminated    | 18%               |
| '39219096 | Plastic films and sheets          | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible , laminated | 18%               |
| '39219099 | Plastic films and sheets          | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other                | 18%               |
| '39221000 | Consumer & houseware products     | Baths, shower-baths, sinks and wash-basins, of plastics                                                                                                                                                                                                                                                                                 | 18%               |
| '39222000 | Consumer & houseware products     | Lavatory seats and covers, of plastics                                                                                                                                                                                                                                                                                                  | 18%               |
| '39229000 | Consumer & houseware products     | Bidets, lavatory pans, flushing cisterns and similar sanitary ware, of plastics (excl. baths, shower-baths, sinks, wash-basins, lavatory seats and covers)                                                                                                                                                                              | 18%               |
| '39231010 | Packaging items - flexible, rigid | Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics: Plastic containers for audio or video                                                                                                                                                                                                  | 18%               |
| '39231020 | Packaging items - flexible, rigid | Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics: Watch box, jewellery box and similar                                                                                                                                                                                                   | 18%               |
| '39231030 | Packaging items - flexible, rigid | Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics: Insulated ware                                                                                                                                                                                                                         | 18%               |
| '39231040 | Packaging items - flexible, rigid | Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of                                                                                                                                                                                                                                                  | 18%               |



| HS Code   | Product Panel                               | Description                                                                                                                                                                                                                                                                                           | Revised GST Rate* |
|-----------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|           |                                             | plastics: Packing for accommodating connectors                                                                                                                                                                                                                                                        |                   |
| '39231090 | Packaging items - flexible, rigid           | Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics: Other                                                                                                                                                                                                | 18%               |
| '39232100 | Packaging items - flexible, rigid           | Sacks and bags, incl. cones, of polymers of ethylene                                                                                                                                                                                                                                                  | 18%               |
| '39232910 | Packaging items - flexible, rigid           | Sacks and bags, incl. cones, of plastics (excl. those of polymers of ethylene): Of poly (vinyl chloride )                                                                                                                                                                                             | 18%               |
| '39232990 | FIBC, Woven sacks, Woven fabrics, Tarpaulin | Sacks and bags, incl. cones, of plastics (excl. those of polymers of ethylene): Other                                                                                                                                                                                                                 | 18%               |
| '39233010 | Packaging items - flexible, rigid           | Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics: Insulated ware                                                                                                                                                                                   | 18%               |
| '39233090 | Packaging items - flexible, rigid           | Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics: Other                                                                                                                                                                                            | 18%               |
| '39234000 | Packaging items - flexible, rigid           | Spools, cops, bobbins and similar supports, of plastics                                                                                                                                                                                                                                               | 18%               |
| '39235010 | Packaging items - flexible, rigid           | Stoppers, lids, caps and other closures, of plastics: Caps and closures for bottles                                                                                                                                                                                                                   | 18%               |
| '39235090 | Packaging items - flexible, rigid           | Stoppers, lids, caps and other closures, of plastics: Other                                                                                                                                                                                                                                           | 18%               |
| '39239010 | Packaging items - flexible, rigid           | Articles for the conveyance or packaging of goods, of plastics (excl. boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; sppols, spindles, bobbins and similar supports; stoppers, lids, caps and other closures): Insulated ware | 18%               |
| '39239020 | Packaging items - flexible, rigid           | Articles for the conveyance or packaging of goods, of plastics (excl. boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; sppols, spindles, bobbins and similar supports; stoppers, lids, caps and other closures): Aseptic bags   | 18%               |
| '39239090 | Packaging items - flexible, rigid           | Articles for the conveyance or packaging of goods, of plastics (excl. boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; sppols, spindles, bobbins and similar supports; stoppers, lids, caps and other closures): Other          | 18%               |
| '39241010 | Consumer & houseware products               | Tableware and kitchenware, of plastics: Insulated ware                                                                                                                                                                                                                                                | 18%               |

| HS Code   | Product Panel                    | Description                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revised GST Rate* |
|-----------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39241090 | Consumer & houseware products    | Tableware and kitchenware, of plastics: Other                                                                                                                                                                                                                                                                                                                                                                                                      | 18%               |
| '39249010 | Consumer & houseware products    | Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware): Toilet articles                                                                                                                                                                                                                        | 18%               |
| '39249020 | Consumer & houseware products    | Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware): Insulated ware                                                                                                                                                                                                                         | 18%               |
| '39249090 | Consumer & houseware products    | Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware): Other                                                                                                                                                                                                                                  | 18%               |
| '39251000 | FRP & Composites                 | Reservoirs, tanks, vats and similar containers, of plastics, with a capacity of > 300 l                                                                                                                                                                                                                                                                                                                                                            | 18%               |
| '39252000 | Consumer & houseware products    | Doors, windows and their frames and thresholds for doors, of plastics                                                                                                                                                                                                                                                                                                                                                                              | 18%               |
| '39253000 | Consumer & houseware products    | Shutters, blinds, incl. Venetian blinds, and similar articles and parts thereof, of plastics (excl. fittings and similar articles)                                                                                                                                                                                                                                                                                                                 | 18%               |
| '39259010 | Consumer & houseware products    | Building elements for the manufacture of floors, walls, partition walls, ceilings, roofs, etc., of plastic; gutters and accessories of plastic; railings, fences and similar barriers, of plastic; large shelves, for assembly and permanent installation in shops, workshops, etc., of plastic; architectural ornaments, e.g. friezes, of plastic; fittings and similar products for permanent mounting on buildings, of plastic: Of polyurethane | 18%               |
| '39259090 | Consumer & houseware products    | Building elements for the manufacture of floors, walls, partition walls, ceilings, roofs, etc., of plastic; gutters and accessories of plastic; railings, fences and similar barriers, of plastic; large shelves, for assembly and permanent installation in shops, workshops, etc., of plastic; architectural ornaments, e.g. friezes, of plastic; fittings and similar products for permanent mounting on buildings, of plastic: Other           | 18%               |
| 39261011  | Writing instruments & stationery | Office or school supplies, of plastics, n.e.s.: Of polyurethane foam                                                                                                                                                                                                                                                                                                                                                                               | 18%               |

| HS Code   | Product Panel                    | Description                                                                                                                                                            | Revised GST Rate* |
|-----------|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39261019 | Writing instruments & stationery | Office or school supplies, of plastics, n.e.s.: Other                                                                                                                  | 18%               |
| '39261091 | Writing instruments & stationery | Office or school supplies, of plastics, n.e.s.: Of polyurethane foam                                                                                                   | 18%               |
| '39261099 | Writing instruments & stationery | Office or school supplies, of plastics, n.e.s.: Other                                                                                                                  | 18%               |
| '39262011 | Consumer & houseware products    | Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Disposable           | 18%               |
| '39262019 | Consumer & houseware products    | Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Non disposable       | 18%               |
| '39262021 | Consumer & houseware products    | Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Of polyurethane foam | 18%               |
| '39262029 | Consumer & houseware products    | Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Other                | 18%               |
| '39262031 | Consumer & houseware products    | Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Of polyurethane foam | 18%               |
| '39262039 | Consumer & houseware products    | Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Other                | 18%               |
| '39262041 | Consumer & houseware products    | Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Of polyurethane foam | 18%               |
| '39262049 | Consumer & houseware products    | Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Other                | 18%               |
| '39262091 | Consumer & houseware products    | Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Of polyurethane foam | 18%               |
| '39262099 | Consumer & houseware products    | Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts: Other                | 18%               |
| '39263010 | Consumer & houseware products    | Fittings for furniture, coachwork and the like, of plastics (excl. building components                                                                                 | 18%               |

| HS Code   | Product Panel                        | Description                                                                                                                                 | Revised GST Rate* |
|-----------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|           |                                      | for permanent mounting on parts of buildings): Of polyurethane foam                                                                         |                   |
| '39263090 | Consumer & houseware products        | Fittings for furniture, coachwork and the like, of plastics (excl. building components for permanent mounting on parts of buildings): Other | 18%               |
| '39264011 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Of polyurethane foam                                                                 | 18%               |
| '39264019 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Other                                                                                | 18%               |
| '39264021 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Of polyurethane foam                                                                 | 18%               |
| '39264029 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Other                                                                                | 18%               |
| '39264031 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Of polyurethane foam                                                                 | 18%               |
| '39264039 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Other                                                                                | 18%               |
| '39264041 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Of polyurethane foam                                                                 | 18%               |
| '39264049 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Other                                                                                | 18%               |
| '39264051 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Of polyurethane foam                                                                 | 18%               |
| '39264059 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Other                                                                                | 18%               |
| '39264060 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Sequine                                                                              | 18%               |
| '39264091 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Of polyurethane foam                                                                 | 18%               |
| '39264099 | Consumer & houseware products        | Statuettes and other ornamental articles, of plastics: Other                                                                                | 18%               |
| '39269010 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: PVC belt conveyor                                      | 18%               |
| '39269021 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Of polyurethane foam                                   | 18%               |
| '39269029 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other                                                  | 18%               |
| '39269031 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Of polyurethane foam                                   | 18%               |
| '39269039 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other                                                  | 18%               |

| HS Code   | Product Panel                        | Description                                                                                                                                                                              | Revised GST Rate* |
|-----------|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '39269041 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Of polyurethane foam                                                                                | 18%               |
| '39269049 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other                                                                                               | 18%               |
| '39269051 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Of polyurethane foam                                                                                | 18%               |
| '39269059 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other                                                                                               | 18%               |
| '39269061 | Consumer & houseware products        | Other articles of plastics and articles of other materials of headings nos 39 01 to 39 14: other: other: hangers: of polyurethane foam                                                   | 18%               |
| '39269069 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other                                                                                               | 18%               |
| '39269071 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Of polyurethane foam                                                                                | 18%               |
| '39269079 | FRP & Composites                     | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other                                                                                               | 18%               |
| '39269080 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Polypropylene articles , not elsewhere                                                              | 18%               |
| '39269091 | Miscellaneous products and items nes | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Of polyurethane foam                                                                                | 18%               |
| '39269099 | FRP & Composites                     | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s: Other                                                                                               | 18%               |
| 42021210  | Consumer & houseware products        | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Toilet cases                | 18%               |
| '42021220 | Consumer & houseware products        | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Plastic moulded suit cases  | 18%               |
| '42021230 | Consumer & houseware products        | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Plastic moulded brief cases | 18%               |

| <b>HS Code</b> | <b>Product Panel</b>          | <b>Description</b>                                                                                                                                                                                      | <b>Revised<br/>GST<br/>Rate*</b> |
|----------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| '42021240      | Consumer & houseware products | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Satchels                                   | 18%                              |
| '42021250      | Consumer & houseware products | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Other travel goods                         | 18%                              |
| '42021260      | Consumer & houseware products | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Brief cases                                | 18%                              |
| '42021270      | Consumer & houseware products | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Executive cases other than plastic moulded | 18%                              |
| '42021280      | Consumer & houseware products | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Vanity cases                               | 18%                              |
| '42021290      | Consumer & houseware products | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials: Other                                      | 18%                              |
| '42022210      | Consumer & houseware products | Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of plastic sheeting or textile materials: Hand bags and shopping bags , of artificial                    | 18%                              |
| '42022240      | Consumer & houseware products | Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of plastic sheeting or textile materials: Vanity bags                                                    | 18%                              |
| '42023210      | Consumer & houseware products | Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting or textile materials: Jewellery box        | 18%                              |
| '42023290      | Consumer & houseware products | Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting or textile materials: Other                | 18%                              |

| HS Code   | Product Panel                               | Description                                                                                                                                                                                                                                                                                                                                                                                                                                              | Revised GST Rate* |
|-----------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '42029200 | Consumer & houseware products               | Travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, shopping-bags, map-cases, tool bags, sports bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of plastic sheeting or textile materials (excl. trunks, brief-cases, school satchels and similar containers, handbags and articles carried in the pocket or handbag) | 18%               |
| 48239019  | Floorcoverings, leathercloth & laminates    | Paper, paperboard, cellulose wadding and webs of cellulose fibres, in strips or rolls of a width $\leq 36$ cm, in rectangular or square sheets, of which no side $> 36$ cm in the unfolded state, or cut to shape other than rectangular or square, and articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres, n.e.s.: Decorative laminates                                                                                       | 18%               |
| '54072010 | FIBC, Woven sacks, Woven fabrics, Tarpaulin | Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm: Unbleached                                                                                                                                                                                                                                                                                       | 5%                |
| '54072020 | FIBC, Woven sacks, Woven fabrics, Tarpaulin | Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm: Bleached                                                                                                                                                                                                                                                                                         | 5%                |
| '54072030 | FIBC, Woven sacks, Woven fabrics, Tarpaulin | Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm: Dyed                                                                                                                                                                                                                                                                                             | 5%                |
| '54072040 | FIBC, Woven sacks, Woven fabrics, Tarpaulin | Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm: Printed                                                                                                                                                                                                                                                                                          | 5%                |
| '54072090 | FIBC, Woven sacks, Woven fabrics, Tarpaulin | Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm: Other                                                                                                                                                                                                                                                                                            | 5%                |
| '56074100 | Cordage, fishnets & monofilaments           | Binder or baler twine, of polyethylene or polypropylene                                                                                                                                                                                                                                                                                                                                                                                                  | 5%                |
| '56074900 | Cordage, fishnets & monofilaments           | Twine, cordage, ropes and cables of polyethylene or polypropylene, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. binder or baler twine)                                                                                                                                                                                                                                   | 5%                |



| HS Code   | Product Panel                            | Description                                                                                                                                                                                                                                                                                                                                          | Revised GST Rate* |
|-----------|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '56079010 | Cordage, fishnets & monofilaments        | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. that of synthetic fibres, of jute or other textile bast fibres of heading 5303 and of sisal or other textile fibres of the genus Agave): Coir, cordage and ropes , other than of      | 5%                |
| '56079020 | Cordage, fishnets & monofilaments        | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. that of synthetic fibres, of jute or other textile bast fibres of heading 5303 and of sisal or other textile fibres of the genus Agave): Cordage, cable , ropes and twine , of cotton | 5%                |
| '56079090 | Cordage, fishnets & monofilaments        | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. that of synthetic fibres, of jute or other textile bast fibres of heading 5303 and of sisal or other textile fibres of the genus Agave): Other                                        | 5%                |
| '56081110 | Cordage, fishnets & monofilaments        | Made up knotted fishing nets of man-made textile materials (excl. landing nets): Made up fishing nets of nylon                                                                                                                                                                                                                                       | 5%                |
| '56081190 | Cordage, fishnets & monofilaments        | Made up knotted fishing nets of man-made textile materials (excl. landing nets): Other                                                                                                                                                                                                                                                               | 5%                |
| '56081900 | Cordage, fishnets & monofilaments        | Knotted netting of twine, cordage, ropes or cables, by the piece or metre; made-up nets, of man-made textile materials (excl. made-up fishing nets, hair-nets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)                                                                                                          | 5%                |
| '59031010 | Floorcoverings, leathercloth & laminates | Textile fabrics impregnated, coated, covered or laminated with poly"vinyl chloride" (excl. wall coverings of textile materials impregnated or covered with poly"vinyl chloride"; floor coverings consisting of a textile backing and a top layer or covering of poly"vinyl chloride"): Imitation leather fabrics of cotton                           | 5%                |
| '59031090 | Floorcoverings, leathercloth & laminates | Textile fabrics impregnated, coated, covered or laminated with poly"vinyl chloride" (excl. wall coverings of textile materials impregnated or covered with poly"vinyl chloride"; floor coverings consisting of a                                                                                                                                     | 5%                |



| HS Code   | Product Panel                            | Description                                                                                                                                                                                                                                                                                                                                                                                                                             | Revised GST Rate* |
|-----------|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|           |                                          | textile backing and a top layer or covering of poly"vinyl chloride"): Other                                                                                                                                                                                                                                                                                                                                                             |                   |
| '59032010 | Floorcoverings, leathercloth & laminates | Textile fabrics impregnated, coated, covered or laminated with polyurethane (excl. wall coverings of textile materials impregnated or covered with polyurethane; floor coverings consisting of a textile backing and a top layer or covering of polyurethane): Imitation leather fabrics , of cotton                                                                                                                                    | 5%                |
| '59032090 | Floorcoverings, leathercloth & laminates | Textile fabrics impregnated, coated, covered or laminated with polyurethane (excl. wall coverings of textile materials impregnated or covered with polyurethane; floor coverings consisting of a textile backing and a top layer or covering of polyurethane): Other                                                                                                                                                                    | 5%                |
| '59039010 | Floorcoverings, leathercloth & laminates | Textile fabrics impregnated, coated, covered or laminated with plastics other than poly"vinyl chloride" or polyurethane (excl. tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon; wall coverings of textile materials impregnated or covered with plastic; floor coverings consisting of a textile backing and a top layer or covering of plastics): Of cotton                           | 5%                |
| '59039020 | Floorcoverings, leathercloth & laminates | Textile fabrics impregnated, coated, covered or laminated with plastics other than poly"vinyl chloride" or polyurethane (excl. tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon; wall coverings of textile materials impregnated or covered with plastic; floor coverings consisting of a textile backing and a top layer or covering of plastics): Polyethylene laminated jute fabrics | 5%                |
| '59039090 | Floorcoverings, leathercloth & laminates | Textile fabrics impregnated, coated, covered or laminated with plastics other than poly"vinyl chloride" or polyurethane (excl. tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon; wall coverings of textile materials impregnated or covered with plastic; floor coverings consisting of a textile backing and a top layer or covering of plastics): Other                               | 5%                |

| HS Code   | Product Panel                               | Description                                                                                                                                                       | Revised GST Rate*                                                                                |
|-----------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| '59041000 | Floorcoverings, leathercloth & laminates    | Linoleum, whether or not cut to shape                                                                                                                             | 5%                                                                                               |
| '59049010 | Floorcoverings, leathercloth & laminates    | Floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape (excl. linoleum):<br>Floor coverings with jute base | 5%                                                                                               |
| '59049090 | Floorcoverings, leathercloth & laminates    | Floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape (excl. linoleum):<br>Other                          | 5%                                                                                               |
| '63053200 | FIBC, Woven sacks, Woven fabrics, Tarpaulin | Flexible intermediate bulk containers, for the packing of goods, of synthetic or man-made textile materials                                                       | 18%                                                                                              |
| '63053300 | FIBC, Woven sacks, Woven fabrics, Tarpaulin | Sacks and bags, for the packing of goods, of polyethylene or polypropylene strip or the like (excl. flexible intermediate bulk containers)                        | 18%                                                                                              |
| '63061200 | FIBC, Woven sacks, Woven fabrics, Tarpaulin | Tarpaulins, awnings and sunblinds of synthetic fibres (excl. flat covers of light fabrics made-up as tarpaulins)                                                  | 5% if value does not exceed Rs. Rs. 2500/ per piece and 18% if value exceeds Rs. 2500/ per piece |
| '63062200 | FIBC, Woven sacks, Woven fabrics, Tarpaulin | Tents of synthetic fibres (excl. fly sheets)                                                                                                                      | 5% if value does not exceed Rs. Rs. 2500/ per piece and 18% if value exceeds Rs. 2500/ per piece |

| HS Code   | Product Panel                               | Description                                                                                                                                                                                                                                                                                                   | Revised GST Rate*                                                                                |
|-----------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| '63063000 | FIBC, Woven sacks, Woven fabrics, Tarpaulin | Tarpaulins, sails for boats, sailboards or landcrafts; awnings, sunblinds, tents and camping goods: tents: sails                                                                                                                                                                                              | 5% if value does not exceed Rs. Rs. 2500/ per piece and 18% if value exceeds Rs. 2500/ per piece |
| 65061010  | Consumer & houseware products               | Safety headgear, whether or not lined or trimmed: Speed glass welding helmets or other helmets                                                                                                                                                                                                                | 18%                                                                                              |
| 65061090  | Consumer & houseware products               | Safety headgear, whether or not lined or trimmed: Other                                                                                                                                                                                                                                                       | 18%                                                                                              |
| '65069100 | Consumer & houseware products               | Bathing caps, hoods and other headgear, whether or not lined or trimmed, of rubber or plastics (other than safety headgear and headgear having the character of toys or festive articles)                                                                                                                     | 18%                                                                                              |
| 67021010  | Consumer & houseware products               | Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods, of plastics: Decorative plants                                                                                          | 18%                                                                                              |
| '67021090 | Consumer & houseware products               | Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods, of plastics: Other                                                                                                      | 18%                                                                                              |
| '67030010 | Human hair & related products               | Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair or other textile materials, prepared for use in making wigs or the like (excl. natural plaits of human hair, whether or not washed and degreased, but not otherwise processed): Human hair, dressed, thinned, bleached or | 18%                                                                                              |
| '67041100 | Human hair & related products               | Complete wigs of synthetic textile materials                                                                                                                                                                                                                                                                  | 18%                                                                                              |
| '67041910 | Human hair & related products               | False beards, eyebrows and eyelashes, switches and the like, of synthetic textile materials (excl. complete wigs): Hair nets                                                                                                                                                                                  | 18%                                                                                              |
| '67041990 | Human hair & related products               | False beards, eyebrows and eyelashes, switches and the like, of synthetic textile materials (excl. complete wigs): Other                                                                                                                                                                                      | 18%                                                                                              |

| HS Code   | Product Panel                        | Description                                                                                                                                                                                      | Revised GST Rate* |
|-----------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '67042010 | Human hair & related products        | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair, and articles of human hair, n.e.s.: Wigs                                                                       | 18%               |
| '67042020 | Human hair & related products        | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair, and articles of human hair, n.e.s.: Hair nets                                                                  | 18%               |
| '67042090 | Human hair & related products        | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair, and articles of human hair, n.e.s.: Other                                                                      | 18%               |
| '67049000 | Human hair & related products        | Wigs, false beards, eyebrows and eyelashes, switches and the like, of animal hair or textile materials (excl. synthetic textile materials)                                                       | 18%               |
| 85353010  | Consumer & houseware products        | Isolating switches and make-and-break switches, for a voltage > 1.000 V: Of plastic                                                                                                              | 18%               |
| '85365020 | Consumer & houseware products        | Switches for a voltage <= 1.000 V (excl. relays and automatic circuit breakers): Other switches of plastic                                                                                       | 18%               |
| '85366110 | Consumer & houseware products        | Lamp-holders for a voltage <= 1.000 V: Of plastic                                                                                                                                                | 18%               |
| 85366910  | Consumer & houseware products        | Plugs and sockets for a voltage <= 1.000 V (excl. lamp-holders): Of plastic                                                                                                                      | 18%               |
| 85472000  | Consumer & houseware products        | Insulating fittings for electrical purposes, of plastics                                                                                                                                         | 18%               |
| 90011000  | Miscellaneous products and items nes | Optical fibres, optical fibre bundles and cables (excl. made-up of individually sheathed fibres of heading 8544)                                                                                 | 18%               |
| '90012000 | Miscellaneous products and items nes | Sheets and plates of polarizing material                                                                                                                                                         | 18%               |
| '90013000 | Medical items of plastics            | Contact lenses                                                                                                                                                                                   | 5%                |
| '90015000 | Medical items of plastics            | Spectacle lenses of materials other than glass                                                                                                                                                   | 5%                |
| '90019010 | Miscellaneous products and items nes | Lenses, prisms, mirrors and other optical elements, of any material, unmounted (excl. such elements of glass not optically worked, contact lenses and spectacle lenses): Optical calcite crystal | 18%               |
| '90019090 | Miscellaneous products and items nes | Lenses, prisms, mirrors and other optical elements, of any material, unmounted (excl. such elements of glass not optically worked, contact lenses and spectacle lenses): Other                   | 18%               |
| 90021100  | Miscellaneous products and items nes | Objective lenses for cameras, projectors or photographic enlargers or reducers                                                                                                                   | 18%               |
| '90021900 | Miscellaneous products and items nes | Objective lenses (excl. for cameras, projectors or photographic enlargers or reducers)                                                                                                           | 18%               |

| HS Code   | Product Panel                        | Description                                                                                                                                                                                                                                                                            | Revised GST Rate* |
|-----------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '90022000 | Miscellaneous products and items nes | Filters, optical, being parts of or fittings for instruments, apparatus and appliances, framed or mounted                                                                                                                                                                              | 18%               |
| '90029000 | Miscellaneous products and items nes | Lenses, prisms, mirrors and other optical elements, mounted, of any material, being parts of or fittings for instruments or apparatus (excl. objective lenses for cameras, projectors or photographic enlargers or reducers, such elements of glass not optically worked, and filters) | 18%               |
| 90031100  | Consumer & houseware products        | Frames and mountings for spectacles, goggles or the like, of plastics                                                                                                                                                                                                                  | 5%                |
| '90039000 | Consumer & houseware products        | Parts of frames and mountings for spectacles, goggles or the like, n.e.s.                                                                                                                                                                                                              | 5%                |
| '90041000 | Consumer & houseware products        | Sunglasses                                                                                                                                                                                                                                                                             | 5%                |
| '90049010 | Consumer & houseware products        | Spectacles, goggles and the like, corrective, protective or other (excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles): Passive night vision goggles                                                          | 5%                |
| '90049020 | Consumer & houseware products        | Spectacles, goggles and the like, corrective, protective or other (excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles): Prismatic eyeglasses for reading                                                      | 5%                |
| '90049090 | Medical items of plastics            | Spectacles, goggles and the like, corrective, protective or other (excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles): Other                                                                                 | 5%                |
| '90183100 | Medical items of plastics            | Syringes, with or without needles, used in medical, surgical, dental or veterinary sciences                                                                                                                                                                                            | 5%                |
| '90183910 | Medical items of plastics            | Needles, catheters, cannulae and the like, used in medical, surgical, dental or veterinary sciences (excl. syringes, tubular metal needles and needles for sutures): Catheters (for urine, stool)                                                                                      | 5%                |
| '90183920 | Medical items of plastics            | Needles, catheters, cannulae and the like, used in medical, surgical, dental or veterinary sciences (excl. syringes, tubular metal needles and needles for sutures): Cardiac catheters                                                                                                 | 5%                |
| '90183930 | Medical items of plastics            | Needles, catheters, cannulae and the like, used in medical, surgical, dental or veterinary sciences (excl. syringes, tubular                                                                                                                                                           | 5%                |

| HS Code   | Product Panel                    | Description                                                                                                                                                                                                                                                                                                                                                                                                         | Revised GST Rate* |
|-----------|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|           |                                  | metal needles and needles for sutures): Cannulae                                                                                                                                                                                                                                                                                                                                                                    |                   |
| '90189032 | Medical items of plastics        | Instruments and appliances used in medical, surgical or veterinary sciences, n.e.s.: Blood tranfusion apparatus                                                                                                                                                                                                                                                                                                     | 5%                |
| '94037000 | Consumer & houseware products    | Furniture of plastic (excl. medical, dental, surgical or veterinary, and seats)                                                                                                                                                                                                                                                                                                                                     | 18%               |
| '94059200 | Consumer & houseware products    | Parts of lamps and lighting fittings, illuminated signs and name-plates and the like, of plastics, n.e.s.                                                                                                                                                                                                                                                                                                           | 18%               |
| 95030030  | Consumer & houseware products    | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds: tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds: of plastics | 5%                |
| 96032100  | Consumer & houseware products    | Tooth brushes, incl. dental-plate brushes                                                                                                                                                                                                                                                                                                                                                                           | 5%                |
| '96032900 | Consumer & houseware products    | Shaving brushes, hair brushes, nail brushes, eyelash brushes and other brushes for use on the person (excl. tooth brushes)                                                                                                                                                                                                                                                                                          | 18%               |
| '96039000 | Consumer & houseware products    | Mops and leather dusters; prepared knots and tufts for broom or brush making; squeegees of rubber or other flexible materials; brooms and brushes, n.e.s.                                                                                                                                                                                                                                                           | 18%               |
| 96062100  | Consumer & houseware products    | Buttons of plastics, not covered with textile material (excl. press-fasteners, snap-fasteners, press-studs and cuff links)                                                                                                                                                                                                                                                                                          | 18%               |
| '96071910 | Consumer & houseware products    | Slide fasteners (excl. fitted with chain scoops of base metal): Zip fasteners                                                                                                                                                                                                                                                                                                                                       | 5%                |
| '96081011 | Writing instruments & stationery | Ball-point pens (detailed label not available)                                                                                                                                                                                                                                                                                                                                                                      | 18%               |
| '96081012 | Writing instruments & stationery | Ball-point pens (detailed label not available)                                                                                                                                                                                                                                                                                                                                                                      | 18%               |
| '96081019 | Writing instruments & stationery | Ball-point pens (detailed label not available)                                                                                                                                                                                                                                                                                                                                                                      | 18%               |
| '96081091 | Writing instruments & stationery | Ball-point pens (detailed label not available)                                                                                                                                                                                                                                                                                                                                                                      | 18%               |
| '96081092 | Writing instruments & stationery | Ball-point pens (detailed label not available)                                                                                                                                                                                                                                                                                                                                                                      | 18%               |
| '96081099 | Writing instruments & stationery | Ball-point pens (detailed label not available)                                                                                                                                                                                                                                                                                                                                                                      | 18%               |

| HS Code   | Product Panel                    | Description                                                                                                                                                                                                                                   | Revised GST Rate* |
|-----------|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 96082000  | Writing instruments & stationery | Felt-tipped and other porous-tipped pens and markers                                                                                                                                                                                          | 18%               |
| '96083011 | Writing instruments & stationery | Fountain pens, stylograph pens and other pens (detailed label not available)                                                                                                                                                                  | 18%               |
| '96083012 | Writing instruments & stationery | Fountain pens, stylograph pens and other pens (detailed label not available)                                                                                                                                                                  | 18%               |
| '96083019 | Writing instruments & stationery | Fountain pens, stylograph pens and other pens (detailed label not available)                                                                                                                                                                  | 18%               |
| '96083021 | Writing instruments & stationery | High Value Pens (Us \$ 100 And Above C.I.F. Per Unit)                                                                                                                                                                                         | 18%               |
| '96083022 | Writing instruments & stationery | With Body Or Cap Of Precious Metal Or Rolled Precious Metal                                                                                                                                                                                   | 18%               |
| '96083029 | Writing instruments & stationery | Other                                                                                                                                                                                                                                         | 18%               |
| '96083091 | Writing instruments & stationery | Fountain pens, stylograph pens and other pens (detailed label not available)                                                                                                                                                                  | 18%               |
| 96083092  | Writing instruments & stationery | Fountain pens, stylograph pens and other pens (detailed label not available)                                                                                                                                                                  | 18%               |
| '96083099 | Writing instruments & stationery | Fountain pens, stylograph pens and other pens (detailed label not available)                                                                                                                                                                  | 18%               |
| '96084000 | Writing instruments & stationery | Propelling or sliding pencils                                                                                                                                                                                                                 | 0%                |
| '96085000 | Writing instruments & stationery | Sets of articles from two or more of the following: ball-point pens, felt or fibre-tipped pens and markers, fountain pens and propelling pencils                                                                                              | 18%               |
| '96086010 | Writing instruments & stationery | Refills for ball-point pens, comprising the ball-point and ink-reservoir: With liquid ink (for rolling ball pen)                                                                                                                              | 18%               |
| '96086090 | Writing instruments & stationery | Refills for ball-point pens, comprising the ball-point and ink-reservoir: Other                                                                                                                                                               | 18%               |
| '96089110 | Writing instruments & stationery | Pen nibs and nib points: Nib points for pen                                                                                                                                                                                                   | 18%               |
| '96089120 | Writing instruments & stationery | Pen nibs and nib points: Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markers                                                                                                                                | 18%               |
| '96089130 | Writing instruments & stationery | Pen nibs and nib points: Other pen nibs                                                                                                                                                                                                       | 18%               |
| '96089191 | Writing instruments & stationery | Pen nibs and nib points: Of metal                                                                                                                                                                                                             | 18%               |
| '96089199 | Writing instruments & stationery | Pen nibs and nib points: Other                                                                                                                                                                                                                | 18%               |
| '96089910 | Writing instruments & stationery | Parts of ball-point pens, felt-tipped and other porous-tipped pens and markers, fountain pens and propelling pencils n.e.s, pencil-holders, pen-holders and the like, and duplicating stylos: Pen holders, pencil holders and similar holders | 18%               |

| HS Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Product Panel                    | Description                                                                                                                                                                                         | Revised GST Rate* |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| '96089990                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Writing instruments & stationery | Parts of ball-point pens, felt-tipped and other porous-tipped pens and markers, fountain pens and propelling pencils n.e.s, pencil-holders, pen-holders and the like, and duplicating stylos: Other | 18%               |
| '96151100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Consumer & houseware products    | Combs, hair-slides and the like of hard rubber or plastics                                                                                                                                          | 5%                |
| <p><b>* Note: Rates based on Recommendation of 56th GST Council Meeting;</b></p> <p><b>The above rates are indicative; You may confirm the rates from the following weblinks:</b><br/> <a href="https://taxinformation.cbic.gov.in/view-pdf/1010436/ENG/Notifications">https://taxinformation.cbic.gov.in/view-pdf/1010436/ENG/Notifications</a></p> <p><b>Exempted list taken from: <a href="https://taxinformation.cbic.gov.in/view-pdf/1010437/ENG/Notifications">https://taxinformation.cbic.gov.in/view-pdf/1010437/ENG/Notifications</a></b></p> |                                  |                                                                                                                                                                                                     |                   |