



The All India Plastics Manufacturers Association (AIPMA)

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Budget Recommendations From AIPMA for FY 2025 – 26

S.No	Recommendations	Remark
1.	<p>CHANGE IN TARIFF RATES:</p> <p>a.) The Import duty of plastic finished goods which are imported under HS Codes from 3916 - 3926 must be increased to 20% (Annex 1).</p>	<p>India imported goods worth 40,000 cr. under the mentioned HS Codes. Also, a study by AIPMA and subsequent industry discussion in various conferences reveals that despite India's plastics industry capabilities, significant imports persist. To bolster domestic production and align with "Make In India" and "Atmanirbhar Bharat" initiatives,</p> <p>AIPMA propose to Govt of India: To increase import duty of plastic finished goods to 20%. This will stimulate local manufacturing, foster economic growth, create employment opportunities and self-reliance.</p>
	<p>b.) The Import duty of Plastic raw material which is imported under HS Codes from 3901 - 3915 shall be decreased to 5%</p>	<p>a.) Indian's Exports of plastic goods under HS Code 3916 - 3926 have shown a declining trend and the major issue is high prices of Indian goods in the international market especially compared to China.</p> <p>b.) The impact of high tariff rates on raw materials also makes the cost of finished goods higher in the domestic market and leads to imports of several products that the Indian plastic processing industry does not produce because of price in-competitiveness and low margins. This will affect the growth of the sector.</p> <p>AIPMA propose to Govt of India: The import duty of plastic raw material which is imported under HS Codes from 3901-3915 shall be decreased to 5%.</p>
	<p>c.) Not to impose Anti Dumping Duty on PVC Paste Resin , PVC Suspension Resin, Titanium Dioxide , Low Density Polyethylene(LDPE), Plastic Processing Machines and other similar products.</p>	<p>Consultative processes is initiated by Directorate General of Trade Remedies , Ministry of Commerce and Industry for imposing Anti Dumping Duty on PVC Paste Resin , PVC Suspension Resin, Titanium Dioxide , Low Density Polyethylene(LDPE), Plastic Processing Machines and other similar products.</p> <p>The MSMEs in the plastics sector operate on tight margins and are often constrained by limited financial resources. The imposition of duties on raw materials and machinery will directly increase their production costs. Given that these duties often come in the form of Anti-Dumping Duties or Countervailing Duties, these costs will become a significant burden for MSME's in the plastics sector. Imposition of duties will not be public interest.</p>

		<p>AIPMA propose to Govt of India :</p> <p>1. There should not be Anti Dumping duty on PVC Paste Resin , PVC Suspension Resin, Titanium Dioxide , Low Density Polyethylene(LDPE), Plastic Processing Machines and other similar products.</p> <p>2. Current import duty on Titanium Dioxide is 10%, This shall be decreased to 7.5 %.</p>																																			
2.	<p>BOOSTING INDIA’S FINISHED PLASTICS PRODUCTS EXPORT :</p> <p>India's export of finished plastic products has shown a declining trend (Annex 2). Therefore following steps can be taken to boost Indian exports of finished plastic products.</p> <p>a.) Government marketing support to identify and connect with overseas buyers (Marketing support for USA, Europe and Dubai) and by opening warehouses.</p> <p>b.) The RoDTEP rate which is currently on the lower side for most of the finished plastic products be increased to 2%.</p> <p>c.) There is a need to simplify export processes, and mechanisms to secure export payments for Indian MSME, expansion of the role of ECGC, and optimization of overseas warehousing under Market Access Initiatives (MAI) to benefit small exporters.</p> <p>d.) Plastic industry needs to be covered under PLI scheme for import substitution and to enhance export.</p> <p>e.) Indian exporters are currently facing disparities in ocean freight costs compared to competitors like China</p> <p>f.) There are various items reserved for manufacturing only by small-scale sectors. The list of such items in the plastic industry has reduced in the past few years. The list of such items needs to be increased for the growth and development of small-scale industries.</p>	<p>a.) The major challenge confronting India's exports lies in the lack of avenues to engage with buyers in foreign markets, particularly for Indian MSME companies driving the export of plastic goods. AIPMA emphasizes the need for support from the Indian Government's Diplomatic Missions in these countries to facilitate connections between Indian exporters and overseas buyers. Regular access to data on overseas buyers is essential for expanding our export market effectively.</p> <p>b.) The plastic processing sector, predominantly comprising MSMEs, The industry is present across the country and has more than 3000 exporters. It employs more than 4 million people in the country and constitutes 50,000 processing units. Sector plays a pivotal role as a supplier to numerous industries , despite not being among the 14 sectors included in the PLI scheme and despite its significant contribution, this sector does not directly benefit from the scheme. To foster innovation and promote sustainability practices, it is imperative to include the plastic processing industry in the PLI scheme.</p> <table><tr><th colspan="5">SUMMARY OF EXPORT OF CH 39 FINISHED GOODS</th></tr><tr><th>COUNTRY</th><th>PRODUCT</th><th>2021</th><th>2022</th><th>2023</th></tr><tr><td>INDIA</td><td>FG EXPORT CH 39</td><td>4.55</td><td>4.62</td><td>4.21</td></tr><tr><td>CHINA</td><td>FG EXPORT CH 39</td><td>101.28</td><td>107.07</td><td>100.54</td></tr><tr><td>THAILAND</td><td>FG EXPORT CH 39</td><td>4.42</td><td>4.55</td><td>4.21</td></tr><tr><td>VIET NAM</td><td>FG EXPORT CH 39</td><td>5.10</td><td>5.66</td><td>5.98</td></tr><tr><td colspan="5">BILLION USD</td></tr></table> <p>The above facts and figs indicates China’s export is 25 times higher than India’s export. There is a big scope for boosting India’s export of finished plastic products. PLI incentives will help sector to aim for boosting export 4 times in next 3 years. And also it would help sector to create further employment opportunities,import substitution, boosting exports and country’s economic Growth.</p> <p>c) All India Plastics Manufacturers Association conducted study on Import Substitution of plastic finished products. Total import of plastic finished products is around INR 36500 crores. Import substitution of plastic finished products is very important, Govt of India should promote domestic plastic finished goods industry through various measures.India should develop a comprehensive action plan to boost local manufacturing and incentivize plastics finished goods to make India the next global plastic product production hub. Its very very important to consider plastic sector for PLI scheme.</p>	SUMMARY OF EXPORT OF CH 39 FINISHED GOODS					COUNTRY	PRODUCT	2021	2022	2023	INDIA	FG EXPORT CH 39	4.55	4.62	4.21	CHINA	FG EXPORT CH 39	101.28	107.07	100.54	THAILAND	FG EXPORT CH 39	4.42	4.55	4.21	VIET NAM	FG EXPORT CH 39	5.10	5.66	5.98	BILLION USD				
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		<p>d.) Warehouses play a crucial role in managing inventory, streamlining supply chain operations, and ensuring timely delivery of goods. This will help for boosting the plastic export. China's Government helps plastic sector by setting up warehouses. Similar model is following in countries like USA, Dubai and Europe.</p> <p>AIPMA propose to Govt of India to include plastic sector in PLI scheme and allocate fund for establishing Warehouses in different locations across the country for plastic sector to boost India's export and manage import substitution.</p>
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3.	<p>SUPPORT FOR THE PLASTIC RECYCLING SECTOR:</p> <p>a.) Financial Assistance: The GST on the recycled plastic material is 18%. It needs to be brought down. Also, recyclers shall be exempted from the GST for 1st five years of their establishment.</p> <p>b.) Infrastructure development : ECO - parks must be set up near the waste generation points with sorting facilities.</p>	<p>Indian Plastic recycling sector is growing at a rapid pace and the EPR mandate has given the industry a significant push, India is now recycling 60% of its plastic waste. however, the sector is still in a nascent stage and requires support from the government on various fronts like Incentives for recycling sector and bring down GST to nil on recycling machineries etc.</p> <p>AIPMA propose to Govt India :</p> <ol style="list-style-type: none"> 1. Reduce GST to NIL for plastic waste for recycling. 2. Reduce GST from 18% to 5 % on recycled plastic granules only on the conversion cost of recycled granules. 3. Reduce GST to NIL on recycling machinery to increase recycling companies in India. 4. 20 % subsidy across India for buying capital equipment for recycling.
4.	<p>TECHNOLOGICAL UPGRADATION FUND (TUF)</p>	<p>In order to promote ease of doing business in the country and achieve the vision of generating employment and promoting exports through "Make in India" with "Zero effect and Zero defect" in manufacturing. producing sustainable products, and adhering to quality standards necessitate significant investments in cutting-edge technologies, research, development, and innovation will boost the export of value added plastic items and increase its share in the total plastic exports. .</p> <p>There is essence of Technological Upgradation Fund for plastic processing sector. This would facilitate augmenting of investment, productivity, quality, employment, exports along with import substitution in the plastic processing sector.</p> <p>AIPMA propose to Government of India: For allocation of Technical Upgradation Fund (TUF) around INR 2500 crores for 5 years for the plastic processing sector in line with the textile sector.</p>
5.	<p>PLUG AND PLAY IN PLASTIC SECTOR</p>	<p>Plastic processing sector, predominantly comprising MSMEs (around 85 %). Its difficult for MSME's to invest in infrastructure setup. There is a pressing need for establishing ready facilities in terms of land and building, power-water-sewage connectivity, road connectivity, beside other basic things including clearances in hand required to start the operation for MSME's, plastic industry is very keen to be part of this.</p>

		<p>MSME's can come with machinaries, setup and start operation immediately. This would be the game changer for plastic processing sector.</p> <p>Such mechanism would help sector to create further employment opportunities,boosting export and country's Economic Growth.</p> <p>AIPMA propose to Government of India:</p> <ol style="list-style-type: none"> 1. Allocation of separate fund for establishing ready facilities. 2. Long leasing (Initially 20 years and renewal for further 10 years) of ready facilities to MSME's
6.	SKILL DEVELOPMENT IN PLASTIC SECTOR.	<p>All India Plastics Manufacturers' Association passionate about skill development , AIPMA has established Arvind Mehta Technology and Entrepreneurship Centre of Excellence (AMTEC) in Mumbai. The main objective is to bridge skill gaps in the rapidly growing Plastics and also create employment opportunities for economically weaker students.</p> <p>AMTEC Centre of Excellence recognised by NSDC, as on today 850 students are completed (passed out) in short term courses as a Trainee Product Designers. These courses are digital courses backed by 3D System ,USA, Reverse Engineering by ZEISS Germany and Computer Aided Design by Siemens Germany. 200 students are placed in industry with a salary of 2.5 Lacs to 4.0 Lacs in.These students are employed by companies like Tata Motors, Mahindra and Bajaj Auto etc.</p> <p>AIPMA propose to Government of India:</p> <ol style="list-style-type: none"> 1. Allocation of fund to support such skill development initiatives. 2. Financial support from Govt India to expand Arvind Mehta Technology and Entrepreneurship Centre of Excellence (AMTEC) operations across the India.

Annexure 1

Key 100 HS Codes at 8-digit level under which significant products are imported (3916 – 3926)

S.No.	HS Code	Description	Current Import Duty	Recommended Import Duty
1	39209999	Plates, sheets, film, foil, and strips, 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 (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30): Other plates sheets etc of other plastics flexible, plain	15%	20%
2	39269099	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s (excluding goods of 9619): Another article of plastic nes	15%	20%
3	39199090	Self-adhesive plates, sheets, film, foil, tape, strip, and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excluding floor, wall, and ceiling coverings of heading 3918): Other self-adhesive etc nes	15%	20%
4	39219099	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 (excluding of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Othr plts,sheets,film foil,strip etc nes flexible, laminated	10%	20%
5	39202090	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Pltes shts of polymrs of propyln nes	10%	20%
6	39206290	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 (excluding those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Pltes shts of plyethyln terephthalte nes	10%	20%
7	39204900	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 (excluding self-adhesive	10%	20%

		products, and floor, wall and ceiling coverings of heading 3918)		
8	39205119	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other sheets of plymthyl methacrylte	10%	20%
9	39201019	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other sheets of poleythylene:	10%	20%
10	39229000	Lavatory seats and covers, of plastics	15%	20%
11	39205111	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Shts of plymthyl methacrylte rigid, plain	10%	20%
12	39201099	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Othr plts,sheet of polymrs of ethylene nes	10%	20%
13	39239090	Articles for the conveyance or packaging of goods, of plastics (excluding boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; spools, spindles, bobbins and similar supports; stoppers, lids, caps and other closures): Othr artcls for cnvynce/pckng of goods nes	15%	20%
14	39205199	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Othr plat,sheet of plymthyl methacrylt nes	10%	20%

15	39202020	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Pltes shts etc. of polymrs of propyln flexible, plain	10%	20%
16	39231090	Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics: Packing for accommodating connectors	15%	20%
17	39211900	Plates, sheets, film, foil and strip, of regenerated cellular cellulose, unworked or merely surface-worked or merely cut into squares or rectangles (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	10%	20%
18	39209959	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 (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30): Retro reflective sheeting flexible, plain	10%	20%
19	39174000	Fittings, e.g. joints, elbows, flanges, of plastics, for tubes, pipes and hoses	10%	20%
20	39232100	Sacks and bags, incl. cones, of polymers of ethylene	15%	20%
21	39209219	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 (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918): Poly (amide flurode) film flexible, plain	10%	20%
22	39209190	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 (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible, plain	10%	20%
23	39172990	Rigid tubes, pipes and hoses, of plastics (excluding those of polymers of ethylene, propylene and vinyl chloride): Tube pipeand hoses of othr plstcs rigid nes	10%	20%

24	39191000	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls <= 20 cm wide	10%	20%
25	39162019	Monofilament with any cross-sectional dimension of > 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of polymers of vinyl chloride: Other of co-polymers of vinyl chloride	10%	20%
26	39209939	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 (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30): Plate sheet film foil and strip of copolymer of vinyl chloride and acetate flexible, plain	10%	20%
27	39206919	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 (excluding polycarbonates, polyethylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Packag film of other polyesters nes	10%	20%
28	39206220	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 (excluding those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Pltes shts etc of polyethyln terephthalte flexible, plain	10%	20%
29	39233090	Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics: Carboys bottles flasks and similar articles of plastics nes	15%	20%
30	39209110	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	10%	20%
31	39269069	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s (excluding goods of 9619): Other hangers	15%	20%

32	39203090	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Pltes shts etc. of polymrs of styrene nes	10%	20%
33	39211200	Plates, sheets, film, foil and strip, of cellular polymers of styrene, unworked or merely surface-worked or merely cut into squares or rectangles (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	10%	20%
34	39235090	Stoppers, lids, caps and other closures, of plastics: Othr stoprs lid capsandothr clsres of plstcs	15%	20%
35	39235010	Stoppers, lids, caps and other closures, of plastics: Caps and closures for bottles	15%	20%
36	39173990	Flexible tubes, pipes and hoses, of plastics, reinforced or otherwise combined with other materials (excluding those with a burst pressure of $\geq 27,6$ MPa): Othr tubes pipes and hoses nes	10%	20%
37	39204300	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight $\geq 6\%$ 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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	10%	20%
38	39199010	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excluding floor, wall and ceiling coverings of heading 3918): Plastic stickers, whether or not printed, embossed, or impregnated	10%	20%
39	39239020	Articles for the conveyance or packaging of goods, of plastics (excluding boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; spools, spindles, bobbins and similar supports; stoppers, lids, caps and other closures): Othr artcls for the cnvynece/pckng of good aseptic bags	15%	20%
40	39209299	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 (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other polyamides flexible, plain	10%	20%

41	39181090	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 ≥ 45 cm, consisting of a layer of plastics 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 polymers of vinyl chloride	15%	20%
42	39219029	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 (excluding of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918): Other plates, sheets, film, foil, strip etc, of polymer of vinyl chloride flexible laminated	10%	20%
43	39232990	Sacks and bags, incl. cones, of plastics (excluding those of polymers of ethylene): Sack and bag (incl cones) of other plastic ones	15%	20%
44	39173290	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings: Other tube, pipes and hoses not reinforced or combined with other material without fittings	10%	20%
45	39211390	Plates, sheets, film, foil and strip, of cellular polyurethanes, unworked or merely surface-worked or merely cut into squares or rectangles (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30): Other Plates etc of polyurethanes flexible	10%	20%
46	39201012	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Sheets of polyethylene: flexible, plain	10%	20%
47	39207119	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Other cellophane transparent	10%	20%
48	39206190	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 (excluding those of poly(methyl methacrylate), self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Plates sheets etc of polycarbonates	10%	20%

49	39201092	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Othr plts, sheet etc of polymrs of ethyleneflexible, plain	10%	20%
50	39249090	Household articles and toilet articles, of plastics (excluding tableware, kitchenware, baths, shower-baths, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware): Othr houshold andtoilt artcls of plstcs nes	15%	20%
51	39199020	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excluding floor, wall and ceiling coverings of heading 3918): Cellulose adhesive tape	10%	20%
52	39209919	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 (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30): Plates sheets films foil and strip of poly (vinyl acetate) flexible, plain	10%	20%
53	39222000	Lavatory seats and covers, of plastics	15%	20%
54	39259090	Building elements for the manufacture of floors, walls, partition walls, ceilings, roofs, etc., of plastics; gutters and accessories of plastics; railings, fences and similar barriers, of plastics; large shelves, for assembly and permanent installation in shops, workshops, etc., of plastics; architectural ornaments, e.g. friezes, of plastics; fittings and similar products for permanent mounting on buildings, of plastics: Other builders ware of plastics nes	10%	20%
55	39172190	Rigid tubes, pipes and hoses, of polymers of ethylene: Others	10%	20%
56	39209949	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 (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30): Sheet of poly(tetrafluro-ethylene)(ptfe) flexible, plain	10%	20%

57	39206929	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 (excluding polycarbonates, polyethylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Sun/dust contrl film of othr polyester nes	10%	20%
58	39206999	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 (excluding polycarbonates, polyethylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Other pltes shts etc of othr polyester nes	10%	20%
59	39206939	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 (excluding polycarbonates, polyethylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Othr film of othr polyester nes	10%	20%
60	39207999	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 (excluding products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918): Othr pltes shts etc of othr celulse drvtvsflexible, plain nes	10%	20%
61	39189090	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 ≥ 45 cm, consisting of a layer of plastics 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 (excluding coverings of polymers of vinyl chloride): Floor covering of other plastics nes	15%	20%
62	39269010	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s (excluding goods of 9619): Pvc belt conveyor	15%	20%
63	39209929	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 (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918 and	10%	20%

		sterile surgical or dental adhesion barriers of subheading 3006.10.30): Sheets films strip of vinyl plastics flexible, plain		
64	39206110	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 (excluding those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Pltes shts etc of plycrbnts rigid, plain	10%	20%
65	39211400	Plates, sheets, film, foil and strip, of cellular polyurethanes, unworked or merely surface-worked or merely cut into squares or rectangles (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30): Pltes etc of polyurethanes other	10%	20%
66	39241090	Tableware and kitchenware, of plastics: Other tableware and kitchenware of plastics	15%	20%
67	39169060	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 (excluding that of polymers of ethylene and vinyl chloride): Vulcanized fibre (rod etc)	10%	20%
68	39206390	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 (excluding those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Pltes shts of unsaturated polyesters nes	10%	20%
69	39221000	Baths, shower-baths, sinks and washbasins, of plastics	15%	20%
70	39234000	Spools, cops, bobbins and similar supports, of plastics	15%	20%
71	39205919	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 (excluding those of poly"methyl methacrylate", self-adhesive products, and	10%	20%

		floor, wall and ceiling coverings of heading 3918): Poly acrylate sheets other		
72	39269029	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s (excluding goods of 9619): Othr couplers,packing ring, o rings and like	15%	20%
73	39206210	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 (excluding those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Pltes shts etc of plyethyln terephthalte rigid, plain	10%	20%
74	39249010	Household articles and toilet articles, of plastics (excluding tableware, kitchenware, baths, shower-baths, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware): Toilet articles	15%	20%
75	39269080	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s (excluding goods of 9619): Polypropylene articles,n.e.s.	15%	20%
76	39209922	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 (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30): Sheets films strip of vinyl plastics rigid, plain	10%	20%
77	39173100	Flexible tubes, pipes and hoses, of plastics, burst pressure $\geq 27,6$ MPa	10%	20%
78	39261019	Office or school supplies, of plastics, n.e.s.: Office supplies excl pins clips writing instruments of other make	15%	20%
79	39211100	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 (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30): Others plate/ sheets etc. of other plastic n.e.s	10%	20%

80	39169090	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 (excluding that of polymers of ethylene and vinyl chloride): Othr plymrns and coplymrns prdcts	10%	20%
81	39173300	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, with fittings, seals or connectors	10%	20%
82	39263090	Fittings for furniture, coachwork and the like, of plastics (excluding building components for permanent mounting on parts of buildings): Othr fitting for furnitur coachwork/ like	15%	20%
83	39189010	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 ≥ 45 cm, consisting of a layer of plastics 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 (excluding coverings of polymers of vinyl chloride): Floor coverings of linoxyn	15%	20%
84	39206911	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 (excluding polycarbonates, polyethylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918): Packag film of othr polyester rigid plain	10%	20%
85	39169023	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 (excluding that of polymers of ethylene and vinyl chloride): Alkyds and polyesters	10%	20%
86	39207111	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Cello phane transparent film	10%	20%
87	39209490	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 (excluding self-adhesive products, floor, wall and ceiling coverings of heading 3918): Flexible, plain of phenolic resins	10%	20%
88	39206310	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	10%	20%

		merely cut into squares or rectangles (excluding those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Pltes shts etc of unsaturated polyesters rigid, plain		
89	39233010	Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics: Crbys bttls flsks and smlr artcls of plstcs insulated ware	15%	20%
90	39202010	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Pltes shts etc. of polymrs of propyln rigid, plain	10%	20%
91	39219094	Plates, sheets, film, foil and strips, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excluding cellular plastic; self-adhesive products, floor, wall, and ceiling coverings of heading 3918): Other plates, sheets, film foil, strip etc nes rigid, metallized	10%	20%
92	39251000	Reservoirs, tanks, vats, and similar containers, of plastics, with a capacity of > 300 l	10%	20%
93	39201011	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 (excluding self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Sheets of polyethylene: rigid, plain	10%	20%
94	39269079	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s (excluding goods of 9619): Other plastic or nylon tipped hammers; insulating liner of nylon, HDPE	15%	20%
95	39172390	Rigid tubes, pipes, and hoses, of polymers of vinyl chloride: Othr tube pipe and hoses of polyvinyl chloride	10%	20%
96	39219010	Plates, sheets, film, foil and strips, 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) + detailed label not available +	10%	20%

97	39269059	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s (excluding goods of 9619): Othr retroreflectiv sheet excl .headng 3920	15%	20%
98	39269049	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s (excluding goods of 9619): Othr ring buckl tack washr othr deco fittnof palstic used triming and embellshmnt for leathr prod; othr pattern for	15%	20%
99	39205999	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 (excluding those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918): Othr shets etc of othr acrylic polymer nes	10%	20%
100	39264029	Statuettes and other ornamental articles, of plastics: Other beads	15%	20%

Annexure 2

Indian Plastic Products Exports (HS Code 3916 – 3926)

2023 – 2024 (April – Jan)	29,465
2022 – 2023	34,856
2021 – 2022	35,878
Values in Rs. Crore	