

REF: INT 01/12

Item: Plastic Carrier Bags

Commodity:

Heading 39.23 provides for articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.

1. Sub headings

- 3923.211 --- Carrier bags **with handles**, and with or without gussets,(including vest type carrier bags)
3923.291 --- Carrier bags **with handles**, and with or without gussets,(including vest type carrier bags)

shall be applicable only to **CARRIER** bags (used for the carriage/conveyance of goods) and are either-

- (i) equipped with handles



Or-



- (ii) of vest type and the like, (including those having an opening) for use as handles the handles of which are normally formed by die-cutting.



2. Sub headings

3923.212 --- Carrier bags **without handles**, and with or without gussets

3923.292 --- Carrier bags **without handles**, and with or without gussets

shall be applicable to plastic CARRIER bags **without handles** for the conveyance of goods.



Rationale:

By application of GIR 1 and GIR 6

*NB : Plastic bags and sacks without handles or openings and with or without gussets meant for the **packing of goods** are to be classified in sub headings 3923.219 (Of polymers of ethylene) or 3923.299 (Of other plastics) accordingly.*



**Source : Tariff Unit
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