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CLASSIFICATION OF POLYVINYL CHLORIDE AND ITS PRODUCTS ACCORDING TO THE NOMENCLATURE OF GOODS OF FOREIGN ECONOMIC ACTIVITY

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Abstract
The problems associated with the use of classification of PVC products and waste in practice have been identified and the causes of their occurrence have been studied. The processes of classification of PVC products and waste, as well as their compositions with flame retardants with correct identification based on TIF TN, have been simplified. New code numbers have been installed for PVC compounds with flame retardants.

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Introduction. Currently, the demand for polymers and polymer composite materials with high performance properties has increased dramatically in the rapidly developing world. Without the use of these materials, it is impossible to imagine the full-fledged operation of factories, power plants, boiler houses, educational institutions, electrical equipment surrounding us at home and at work, modern computers, cars and much more.

Polyvinyl chloride is one of the cheapest and most widely used polymers in the world, whose production volume currently stands at 47.5 million tons per year [1-3]. It is a thermoplastic with good resistance to alkalis, salts and highly polar solvents, as well as fire-resistant due to the chlorine content. In the automotive industry, it is used for interior cladding, protective coatings of car bottoms and electrical cables in vehicles. Although its excellent properties such as good flexibility, fire

resistance and good thermal stability expand its field of use, its low elasticity hinders this. To increase the elasticity of PVC, plasticizers are added to it. This condition reduces its fire resistance [4].

The dynamics of the growth of disputes on the classification of PVC products according to HS is increasing every year. Since the amount of customs payments paid depends on the published HS code, most of the disputes between participants in foreign economic activity with customs authorities arise precisely in this category of cases [5].

Methods of physico-chemical, i.e. infrared spectroscopy identification, have been developed and are widely used in customs examination to determine specific HS code numbers based on quantitative and qualitative indicators of PVC products. As a result, the correct collection of statutory duty rates for their import is ensured [6].

The object of the study: PVC products and waste exported from the Republic of Uzbekistan and imported into the Republic of Uzbekistan, and their HS codes.

The purpose of the work is to simplify the classification processes of PVC products and waste and their composites with flame retardants based on HS, as well as to explore new opportunities that can be introduced based on innovative approaches in this regard.

The objectives of the study are as follows:

Study of the legislative framework for the identification and classification of PVC products and waste at the national and international levels;

Identification of problems related to the practical use of classification of PVC products and waste, and the study of the causes of their origin;

Application of new code numbers to the PVC composition with flame retardants.

The results obtained and their analysis. Polymers of the primary form of vinyl chloride and other chlorine-containing olefins are classified in heading 3904 of the HS Code. They are described in detail as follows:

3904 10 000 - polyvinyl chloride without the addition of other components

3904 10 000 1 - polyvinyl chloride resins and emulsions, microsuspensions, paste-forming polyvinyl chloride emulsions containing no more than 0.25% sulfate ash.

3904 10 000 9 - - the other one - other polyvinyl chlorides: 3904 21 000 0 - - unpasticized

3904 22 000 0 - plasticized

3904 30 000 0 - vinyl acetate and vinyl chloride copolymers

3904 40 000 0 - other vinyl chloride copolymers

3904 50 - polymers of vinylidene chloride:

3904 50 100 0 - copolymers of vinylidene chloride and acrylonitrile in the form of foam granules with a diameter of 4 mm or more, but not more than 20 microns.

3904 50 900 0 - the other one

- fluoropolymers:

3904 61 000 0 - - Polytetrafluoroethylene

3904 69 - -other:

3904 69 100 0 - - -polyvinyl fluoride in one of the forms specified in paragraph 6 (b) of the notes to this group

3904 69 200 0 - - - FCM Fluor elastomer

3904 69 800 0 - - - the other one

3904 90 000 0 - others:

3904100001-in the subheading, the term "polyvinyl chloride emulsion resins" means polyvinyl chloride resins with a primary particle size of 0.1-3 mm obtained as a result of emulsion polymerization; the term "polyvinyl chloride microsuspension resins" means polyvinyl chloride resins obtained as a result of micro suspension polymerization, the size of the main particles of which

is 0.1-3 microns; The term "polyvinyl chloride resin" means that a polyvinyl chloride resin with a particle size of 20-50 mm was obtained by suspension polymerization. Products made of polyvinyl chloride belong to the commodity items 3915, 3916, 3917, 3918, 3919, 3920, 3921 and 3923 HS. They are described in detail as follows: Waste, scrap and scraps of vinyl chloride polymers are classified under the code 3915 30 000 0 HS. Monofilament made of vinyl chloride polymers with cross-sectional dimensions and shaped profiles of more than 1 mm, with a treated or untreated surface, but not otherwise treated, is classified under the code 3916 20 000 0 HS. Pipes, pipes, hoses and their fittings (for example, joint, crankshaft, flanges) made of vinylidene chloride polymers are classified in subheading 3917 23 of the HS Code, including seamless and cut into pieces, with a cross-sectional length exceeding the maximum size, with a treated or untreated surface, but not subjected to any further processing, included in subheading 3917 23 100 HS, detailed in 2 codes, these are vehicles in headings 8701-8705 those used for assembly of components and assemblies in industry, They are classified according to the code 3917 23 100 1, and others according to the code 3917 23 100 9 HS. The remaining goods in subheading 3917-23 are classified as other according to the code 3917-23 900 0 in the HS code. Floor coverings made of vinyl chloride polymers, which are not self-adhesive, available in rolls or on plates; coatings for walls or ceilings made of plastic are presented in subsection 3918-10 of the HS Code and are divided into 2 codes, which are mainly impregnated or coated with polyvinyl chloride, classified in code 3918-10-100 0 and others with code 3918-10 900 0 HS code. Polyvinyl chloride or polyethylene plates, sheets, films, tapes and other flat forms of plastics, self-adhesive, in rolls or not in rolls, are classified under the code 3919 10 120 0 HS. Plates, sheets, films, strips or tapes made of vinyl chloride polymers, of other plastics, non-porous and non-reinforced, non-porous, having no substrate and not bonded in the same way as other materials, and containing at least 6% by weight plasticizers are classified in subheading 3920-43, which is detailed in two codes. They are classified under the code 3920 43 1000 if the thickness does not exceed 1 mm, and under the code 3920 43 9000 if the thickness exceeds 1 mm. Porous plates, sheets, films and strips or tapes made of vinyl chloride polymers, etc. are classified under the code 3921 12 000 0 HS. Goods for the transportation or packaging of goods made of polyvinyl chloride; plugs, caps, caps and other types of sealing products belong to the code 3923 29 100 0 HS. Polymers made of vinyl chloride in their primary form are classified according to HS in heading 3904, with code 3904 22 000 0 HS, relating to plasticized polyvinyl chloride. Fire-resistant and combustible plasticized polyvinyl chloride is classified according to this code. This situation creates certain difficulties in distinguishing the polymer. Therefore, it is recommended to clarify the code 3904 22 000 0 HS as follows.

- other polyvinyl chlorides:

3904 21 000 0 - - unplasticized

3904 22 000 - -plasticized

3904 22 000 1 - - -fire-resistant

3904 22 000 2 - - -difficult to burn

3904 22 000 9 - others.

Conclusion. The analysis of polymer products classified into 39 groups of HS has been carried out, and clarifications have been given for exceptional cases, that is, products excluded from 39 groups. For plastics and polymers, general abbreviations have been formed according to the product range of foreign economic activity. The analysis of cases identified as a result of examinations of polymer products in customs laboratories has been carried out. The analysis of the classification of polyvinyl chloride and products made from it according to the nomenclature of goods of foreign economic activity is carried out. The classification of polyvinyl chloride composites with flame retardants according to HS has been studied and 3 new codes 3904 22 000 1 fire-resistant, 3904 22 000 2 non-flammable and 3904 22 000 9 others according to HS have been recommended.

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