
Chapter 40**Rubber and articles thereof****Notes.**

- 1.- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
- 2.- This Chapter does not cover :
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
- 3.- In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
- 4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to :
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

- (i) emulsifiers or anti-tack agents;
- (ii) small amounts of breakdown products of emulsifiers;
- (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

- 6.- For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- 7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
- 8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
40.01		Natural rubber, balata, gutta-percha, guayule chicle and similar natural gums, in primary forms or in plates, sheets or strip.			
	4001.10.00	- Natural rubber latex, whether or not pre-vulcanised - Natural rubber in other forms: -- Smoked sheets	kg	5%	Free
	4001.21.10	--- Imported by VAT registered tyre and tube manufacturers of a rim size 16" and above	kg	5%	Free
	4001.21.90	--- Other	kg	5%	Free
	4001.22.00	-- Technically specified natural rubber (TSNR)	kg	5%	Free
	4001.29.00	-- Other	kg	5%	Free
	4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg	5%	Free
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.			
		- Styrene butadiene rubber (SBR); carboxylated styrene- butadiene rubber (XSBR):			
	4002.11.00	-- Latex	kg	5%	Free
	4002.19.00	-- Other	kg	5%	Free
	4002.20.00	- Butadiene rubber (BR) - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	kg	5%	Free
	4002.31.00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg	5%	Free
	4002.39.00	-- Other	kg	5%	Free
		- Chloroprene (chlorobutadiene) rubber (CR):			
	4002.41.00	-- Latex	kg	5%	Free
	4002.49.00	-- Other	kg	5%	Free
		- Acrylonitrile-butadiene rubber (NBR):			
	4002.51.00	-- Latex	kg	5%	Free

	4002.59.00	-- Other	kg	5%	Free
	4002.60.00	- Isoprene rubber (IR)	kg	5%	Free
	4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	5%	Free
	4002.80.00	- Mixtures of any product of heading 50.02 with and product of this heading	kg	5%	Free
		- Other			
	4002.91.00	-- Latex	kg	5%	Free
	4002.99.00	-- Other	kg	5%	Free
40.03	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	10%	Free
40.04	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	10%	Free
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
	4005.10.00	- Compounded with carbon black or silica	kg	10%	Free
	4005.20.00	- Solutions; dispersions other than those of sub-heading 4005.10	kg	10%	Free
		- Other			
	4005.91.00	-- Plates, sheets and strip	kg	10%	Free
	4005.99.00	-- Other	kg	10%	Free
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
	4006.10.00	- "Camel-back" strips for retreading rubber tyres	kg	10%	Free
	4006.90.00	- Other	kg	10%	Free
40.07	4007.00.00	Vulcanised rubber thread and cord.	kg	5%	Free
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.			
		- Of cellular rubber			
	4008.11.00	-- Plates, sheets and strip	kg	25%	Free
	4008.19.00	-- Other	kg	25%	Free
		- Of non-cellular rubber			
	4008.21.00	-- Plates, sheets and strip	kg	25%	Free
	4008.29.00	-- Other	kg	25%	Free
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).			
		- Not reinforced or otherwise combined with other materials:			
	4009.11.00	-- without fittings	kg	25%	Free
	4009.12.00	-- with fittings	kg	10%	Free
		- Reinforced or otherwise combined only with metal			
	4009.21.00	-- without fittings	kg	10%	Free
	4009.22.00	-- with fittings	kg	10%	Free
		- Reinforced or otherwise combined only with textile materials:			
	4009.31.00	-- without fittings	kg	10%	Free
	4009.32.00	-- with fittings	kg	10%	Free
		- Reinforced or otherwise combined with other materials:			
	4009.41.00	-- without fittings	kg	10%	Free
	4009.42.00	-- with fittings	kg	10%	Free
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.			
		- Conveyor belts or belting :			
	4010.11.00	-- Reinforced only with metal	kg	1%	Free
	4010.12.00	-- Reinforced only with textile materials	kg	1%	Free
	4010.19.00	-- Other	kg	1%	Free
		- Transmission belts or belting :			
	4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	25%	Free
	4010.32.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	25%	Free
	4010.33.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	25%	Free
	4010.34.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240cm	kg	5%	Free
	4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	1%	Free
	4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	1%	Free

		-- Other			
	4010.39.10	--- Rubber belt round not exceeding 10" dia / flat	kg	10%	Free
	4010.39.90	--- Other	kg	5%	Free
40.11		New pneumatic tyres, of rubber.			
	4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	u	25%	Free
		- Of a kind used on buses or lorries			
	4011.20.10	--- Of rim size of 16 inch	u	25%	Free
	4011.20.90	--- Other	u	15%	Free
	4011.30.00	- Of a kind used on aircraft	u	5%	Free
	4011.40.00	- Of a kind used on motorcycles	u	25%	Free
	4011.50.00	- Of a kind used on bicycles	u	25%	Free
		- Of a kind used on agricultural or forestry vehicles and machines			
	4011.70.10	--- Of a kind used on agricultural tractors	u	5%	Free
	4011.70.90	--- Other	u	25%	Free
	4011.80.00	- Of a kind used on construction, mining or industrial handling vehicles and machines	u	25%	Free
	4011.90.00	- Other	u	25%	Free
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.			
		- Retreaded tyres			
	4012.11.00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	25%	Free
	4012.12.00	-- Of a kind used on buses or lorries	u	25%	Free
	4012.13.00	-- Of a kind used on aircraft	u	25%	Free
	4012.19.00	-- Other	u	25%	Free
	4012.20.00	- Used pneumatic tyres	u	25%	Free
		- Other			
	4012.90.10	--- Tyre flaps of rubber of a kind used on tractor and aircraft	kg	5%	Free
	4012.90.90	--- Other	kg	25%	Free
40.13		Inner tubes, of rubber.			
	4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u	15%	Free
	4013.20.00	- Of a kind used on bicycles	u	25%	Free
		- Other			
	4013.90.10	--- Of a kind used on tractors and aircraft	u	5%	Free
	4013.90.20	--- Of a kind used on motorcycles	u	25%	Free
	4013.90.90	--- Other	u	15%	Free
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
	4014.10.00	- Sheath contraceptives	kg	0%	Free
	4014.90.00	- Other	kg	5%	Free
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mits), for all purposes, of vulcanised rubber other than hard rubber.			
		- Gloves, mittens and mits:			
	4015.11.00	-- Surgical	kg	10%	Free
	4015.19.00	-- Other	kg	25%	Free
	4015.90.00	- Other	kg	10%	Free
40.16		Other articles of vulcanised rubber other than hard rubber.			
	4016.10.00	- Of cellular rubber	kg	25%	Free
		- Other			
	4016.91.00	-- Floor coverings and mats	kg	25%	Free
	4016.92.00	-- Erasers	kg	25%	Free
	4016.93.00	-- Gaskets, washers and other seals	kg	5%	Free
	4016.94.00	-- Boat or dock fenders, whether or not inflatable	kg	5%	Free
	4016.95.00	-- Other inflatable articles	kg	25%	Free
		-- Other			
	4016.99.10	--- Rubber cot/apron	kg	5%	Free
	4016.99.20	--- Rubber bearing	kg	5%	Free
	4016.99.90	--- Other	kg	5%	Free
40.17	4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; Articles of hard rubber.	kg	10%	Free