

**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 electropositive 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	SU	ID	VAT	LVY	EXC
<b>40.01</b>	<b>Natural rubber... and similar gums, in primary forms or in plates, etc</b>					
4001.1000.00	Natural rubber latex, whether or not prevulcanised		5	5		
4001.2100.00	Smoked sheets		5	5		
4001.2200.00	Technically specified natural rubber (TSNR)		5	5		
4001.2900.00	Other natural rubber in primary forms or in plates etc, nes		5	5		
4001.3000.00	Balata, guttapercha, guayule, chicle and similar natural gums		5	5		
<b>40.02</b>	<b>Synthetic rubber derived from oils, in primary forms or in plates, etc</b>					
4002.1100.00	Latex		5	5		
4002.1900.00	Synthetic rubber and factice derived from Other		5	5		
4002.2000.00	Butadiene rubber (BR)		5	5		
4002.3100.00	Isobuteneisoprene (butyl) rubber (IIR)		5	5		
4002.3900.00	..		5	5		
4002.4100.00	Latex		5	5		
4002.4900.00	Synthetic rubber and factice derived from Other		5	5		
4002.5100.00	Latex		5	5		
4002.5900.00	.. Other		5	5		
4002.6000.00	Isoprene rubber (IR)		5	5		
4002.7000.00	Ethylenepropylenenonconjugated diene rubber (EPDM)		5	5		
4002.8000.00	.01 with any product of this heading		5	5		
4002.9100.00	Latex		5	5		
4002.9900.00	..Other		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>40.03</b> 4003.0000.00	<b>Reclaimed rubber in primary forms or in plates, sheets or strip</b> .		5	5		
<b>40.04</b> 4004.0000.00	<b>Waste, parings and scrap of rubber (excl. hard rubber) and powders...</b> Waste, parings and scrap of rubber (other than hard rubber)		5	5		
<b>40.05</b> 4005.1000.00 4005.2000.00 4005.9100.00 4005.9900.00	<b>Compounded rubber, unvulcanized, in primary forms or in plates, etc</b> Compounded with carbon black or silica .10 Plates, sheets and strip ..Other		5 5 5 5	5 5 5 5		
<b>40.06</b> 4006.1000.00 4006.9000.00	<b>Other forms and articles of unvulcanized rubber</b> "Camelback" strips for retreading rubber tyres Other forms and articles of unvulcanised rubber, nes		5 5	5 5		
<b>40.07</b> 4007.0000.00	<b>Vulcanized rubber thread and cord</b> .		5	5		
<b>40.08</b> 4008.1110.00 4008.1190.00 4008.1900.00 4008.2110.00 4008.2190.00 4008.2900.00	<b>Plates, sheets, strip, rods, etc, of vulcanized rubber (excl. hard)</b> Other Plates, sheets and strip of cellular rubber of the type used for making soles . . -cellular rubber of the type used for making soles -cellular rubber excl. type used for making soles . hard rubber)		10 10 10 10 10 10	5 5 5 5 5 5		
<b>40.09</b> 4009.1100.00 4009.1200.00 4009.2100.00 4009.2200.00 4009.3100.00 4009.3200.00 4009.4100.00 4009.4200.00	<b>Tubes, pipes and hoses, of vulcanized rubber (excl. hard)</b> ..., of vulcan. rubber excl. hard rubber, not reinforced; Without fittings ..., of vulcan. rubber excl. hard rubber, not reinforced; With fittings ..., of vulc. rubber excl. hard rubber, reinf. com. with metal; No fittings ..., of vulc. rubber excl. hard rubber, reinf. com. with metal; With fitting . or otherwise comb. only with textile materials tubes, pipe... Without fittings . or otherwise comb. only with textile materials tubes, pipe... With fittings ... Without fittings ... With fittings		20 20 20 20 20 20 20 20	5 5 5 5 5 5 5 5		
<b>40.10</b> 4010.1100.00 4010.1200.00 4010.1900.00 4010.3100.00 4010.3200.00 4010.3300.00 4010.3400.00 4010.3500.00 4010.3600.00 4010.3900.00	<b>Conveyor or transmission belts or belting, of vulcanized rubber</b> Reinforced only with metal Reinforced only with textile materials Conveyor or transmission belts or belting Other Endless transmission belts of trapezoidal crosssection Endless transmission belts of trapezoidal crosssection Endless transmission belts of trapezoidal crosssection Endless transmission belts of trapezoidal crosssection Endless synchronous belts, of an outside circumference e Endless synchronous belts, of an outside circumference e Conveyor or transmission belts or belting Other		10 10 10 10 10 10 10 10 10 10	5 5 5 5 5 5 5 5 5 5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>40.11</b>	<b>New pneumatic tyres, of rubber</b>					
4011.1000.00	Of a kind used on motor cars (including station wagons and racing cars)	U	10	5	10	
4011.2000.00	Of a kind used on buses or lorries	U	10	5		
4011.3000.00	Of a kind used on aircraft	U	10	5		
4011.4000.00	Of a kind used on motorcycles	U	20	5		
4011.5000.00	Of a kind used on bicycles	U	20	5		
4011.6100.00	Of a kind used on agricultural or forestry vehicles and machines	U	10	5		
4011.6200.00	Of a kind used on construction or industrial handling ve	U	10	5		
4011.6300.00	Of a kind used on construction or industrial handling ve	U	10	5		
4011.6900.00	.	U	10	5		
4011.7000.00	Of a kind used on agricultural or forestry vehicles and machines		10	5		
4011.8000.00	Of a kind used on construction, mining or industrial handling vehicles and machines		10	5		
4011.9000.00	Other New pneumatic tyres, of rubber		10	5		
4011.9200.00	Of a kind used on agricultural or forestry vehicles and machines	U	10	5		
4011.9300.00	Of a kind used on construction or industrial handling ve	U	10	5		
4011.9400.00	Of a kind used on construction or industrial handling ve	U	10	5		
4011.9900.00	.	U	10	5		
<b>40.12</b>	<b>Retreaded or used pneumatic tyres of rubber; solid tyres..., of rubber</b>					
4012.1100.00	Of a kind used on motor cars (including station wagons and racing cars)	U	20	5		
4012.1200.00	Of a kind used on buses or lorries	U	20	5		
4012.1300.00	Of a kind used on aircraft	U	20	5		
4012.1900.00	Retreaded or used pneu tyres of rubber Of Other	U	20	5		
4012.2010.00	For retreading manufacture	U	20	5		
4012.2090.00	.	U	20	5		
4012.9000.00	Retreaded or used pneumatic tyres of Other		20	5		
<b>40.13</b>	<b>Inner tubes, of rubber</b>					
4013.1000.00	Inner tubes, of rubber of a kind used on motor cars (including station wagons an	U	10	5		
4013.2000.00	Inner tubes, of rubber of a kind used on bicycles	U	20	5		
4013.9010.00	Inner tubes, of rubber of the type used by motorcycles(with engine displacement =<50cm <sup>3</sup> )	U	20	5		
4013.9090.00	.	U	20	5		
<b>40.14</b>	<b>Hygienic or pharmaceutical articles, of vulcanized rubber</b>					
4014.1000.00	Sheath contraceptives		0	5		
4014.9010.00	Teats and similar articles		5	5		
4014.9020.00	Bulbs for syringes and medicine droppers and similar articles		5	5		
4014.9090.00	Other pharmaceutical articles of rubber nes		5	5		
<b>40.15</b>	<b>Articles of apparel and clothing accessories, of vulcanized rubber</b>					
4015.1100.00	Surgical		0	5		
4015.1900.00	Articles of apparel and clothing accessr Other gloves mittens and mitts		20	5		
4015.9000.00	other articles of apparel and clothing accessories of vulcanised rubber, nes		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>40.16</b>	<b>Other articles of vulcanized rubber, nes (excl. hard rubber)</b>					
4016.1000.00	Of cellular rubber		20	5		
4016.9100.00	Floor coverings and mats		20	5		
4016.9200.00	Erasers		10	5		
4016.9300.00	Gaskets, washers and other seals		10	5		
4016.9400.00	Boat or dock fenders, whether or not inflatable		20	5		
4016.9510.00	Other inflatable articles of the type used for tyre manufacture		20	5		
4016.9590.00	Other Other inflatable articles non vulcanised rubber,		20	5		
4016.9900.00	Other articles of vulcanised rubber other than hard rubber, not specified		5	5		
<b>40.17</b>	<b>Hard rubber (eg. ebonite) in all forms; articles of hard rubber</b>					
4017.0000.00	Hard rubber (for example, ebonite) in all forms, including		20	5		