

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
40.01	Natural rubber... and similar gums, in primary forms or in plates, etc					
4001.1000.00	-vulcanised in primary forms		5	5		
4001.2100.00	Smoked sheets of natural rubber		5	5		
4001.2200.00	Technically specified natural rubber, in primary forms or in plates, etc		5	5		
4001.2900.00	Other natural rubber in primary forms or in plates etc, nes		5	5		
4001.3000.00	-percha... and similar gums, in primary forms or in plates		5	5		
40.02	Synthetic rubber derived from oils, in primary forms or in plates, etc					
4002.1100.00	-butadiene or carboxylated styrene-butadiene rubber		5	5		
4002.1900.00	Other styrene, butadiene rubber; carboxylated styrene butadiene rubber, nes		5	5		
4002.2000.00	Butadiene rubber, in primary forms or in plates, sheets or strip		5	5		
4002.3100.00	-isoprene (butyl) rubber		5	5		
4002.3900.00	-isobutene-isoprene rubber		5	5		
4002.4100.00	Latex of chloroprene (chlorobutadiene) rubber		5	5		
4002.4900.00	. latex)		5	5		
4002.5100.00	-butadiene rubber		5	5		
4002.5900.00	-butadiene rubber (excl. latex)		5	5		
4002.6000.00	Isoprene rubber		5	5		
4002.7000.00	-propylene-non-conjugated diene rubber		5	5		
4002.8000.00	.01 with any product of 40.02		5	5		
4002.9100.00	Latex of synthetic rubber, nes		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
40.02 4002.9900.00	Synthetic rubber derived from oils, in primary forms or in plates, etc . latex) nes		5	5		
40.03 4003.0000.00	Reclaimed rubber in primary forms or in plates, sheets or strip Reclaimed rubber in primary forms or in plates, sheets or strip		5	5		
40.04 4004.0000.00	Waste, parings and scrap of rubber (excl. hard rubber) and powders... .hard rubber)& powders & granules obtained therefrom		5	5		
40.05 4005.1000.00 4005.2000.00 4005.9100.00 4005.9900.00	Compounded rubber, unvulcanized, in primary forms or in plates, etc Rubber compounded with carbon black or silica, unvulcanized .10 Plates, sheets and strip of compounded rubber Other compounded rubber, unvulcanised, in primary forms		5 5 5 5	5 5 5 5		
40.06 4006.1000.00 4006.9000.00	Other forms and articles of unvulcanized rubber -back strips for retreading rubber tyres Other forms and articles of unvulcanised rubber,nes		10 10	5 5		
40.07 4007.0000.00	Vulcanized rubber thread and cord Vulcanized rubber thread and cord		10	5		
40.08 4008.1110.00 4008.1190.00 4008.1900.00 4008.2110.00 4008.2190.00 4008.2900.00	Plates, sheets, strip, rods, etc, of vulcanized rubber (excl. hard) Plates, sheeets and strips of cellular rubber for making soles Other plates, sheets and strips other rods and profile shapes of cellular vulcanised rubber, nes -cellular rubber for making soles -cellular rubber -cellular, vulcanised rubber (excl. hard rubber)		10 10 10 10 10 10	5 5 5 5 5 5		
40.09 4009.1100.00 4009.1200.00 4009.2100.00 4009.2200.00 4009.3100.00 4009.3200.00 4009.4100.00 4009.4200.00	Tubes, pipes and hoses, of vulcanized rubber (excl. hard) Tubes, pipes and hoses of vulcanised rubber without fittings Tubes, pipes, hoses with fittings Tubes, pipes, hoses, reinforced or otherwise combined only with metal without fittings Tubes, pipes, hoses, reinforced or otherwise combined only with metal with fittings Tubes,pipe reinforced or otherwise combined only with textile materials without fittings Tubes,pipes,hoses reinforced/otherwise combined only with textile materials with fitting Tubes,pipes,hoses,reinforced or otherwise combined with other materials without fittings Tubes,pipes,hoses, reinforced or otherwise combined with other materials with fittings		20 20 20 20 20 20 20 20	5 5 5 5 5 5 5 5		
40.10 4010.1100.00 4010.1200.00 4010.1900.00 4010.3100.00 4010.3200.00	Conveyor or transmission belts or belting, of vulcanized rubber Conveyor belts or belting,of vulcanized rubber reinforced only with metal Conveyor belts/belting of vulcanised rubber reinforced only with textile materials other conveyor belts or belting of vulcanised rubber, nes -section,V-ribbed,of an outside>60cm<=180 -ribbed,circumfe > 60cm < 180cm		10 10 10 10 10	5 5 5 5 5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
40.10	Conveyor or transmission belts or belting, of vulcanized rubber					
4010.3300.00	-section >180cm <= 240cm		10	5		
4010.3400.00	-ribbed >180cm <=240		10	5		
4010.3500.00	Endless synchronous belts of circumference exceeding 60cm but not exceeding 150cm		10	5		
4010.3600.00	Endless synchronous belts of a circumference exceeding 150cm but not exceeding 198cm		10	5		
4010.3900.00	Other Transmission belts or belting		10	5		
40.11	New pneumatic tyres, of rubber					
4011.1000.00	.station wagons & racing ca	U	20	5	20	
4011.2000.00	New pneumatic tyres, of rubber of a kind used on buses or lorries	U	10	5		
4011.3000.31	- Commercial	U	0	5.0		
4011.3000.39	- Others	U	10	5		
4011.4000.00	New pneumatic tyres, of rubber of a kind used on motorcycles	U	10	5		
4011.5000.00	New pneumatic tyres, of rubber of a kind used on bicycles	U	10	5		
4011.6100.00	New pneumatic tyres of a kind used in agricultural or forestry vehicles and machines	U	10	5		
4011.6200.00	Pneum Tyres of kind used in construction/industrial handling vehicles of rim size <=61cm	U	10	5		
4011.6300.00	Pneu Tyre of kind used on construction or industrial handling vehicles of rim size >61cm	U	10	5		
4011.6900.00	Other New Pneumatic tyres having a herringbone or similar tread	U	10	5		
4011.9200.00	New pneumatic tyres of a kind used in agricultural or forestry vehicles and machines	U	10	5		
4011.9300.00	Pneuma Tyres of kind used on construction/industrial handling vehicle of rim size <=61cm	U	10	5		
4011.9400.00	New Pneumatic tyres used on construction handling vehicles with rim size exceeding 61cm	U	10	5		
4011.9900.00	Other New Pneumatic tyres nes	U	10	5		
40.12	Retreaded or used pneumatic tyres of rubber; solid tyres..., of rubber					
4012.1100.00	. station wagons and racing cars)	U	35	5		
4012.1200.00	Retreaded tyres of a kind used on buses and lorries	U	35	5		
4012.1300.14	- Commercial	U	0	5.0		
4012.1300.19	- Others	U	10	5		
4012.1900.00	Other Retreaded tyres	U	35	5		
4012.2010.00	Used pneumatic tyres for retreading manufacture	U	35	5		
4012.2090.00	Other used pneumatic tyres	U	35	5		
4012.9000.00	Other used pneumatic tyres nes		35	5		
40.13	Inner tubes, of rubber					
4013.1000.00	Inner tubes, of rubber of a kind used on motor cars, buses or lorries	U	10	5		
4013.2000.00	Inner tubes, of rubber of a kind used on bicycles	U	10	5		
4013.9000.00	other inner tubes of rubber, nes	U	20	5		
40.14	Hygienic or pharmaceutical articles, of vulcanized rubber					
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		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
40.14	Hygienic or pharmaceutical articles, of vulcanized rubber					
4014.9090.00	Other pharmaceutical articles of rubber nes		5	5		
40.15	Articles of apparel and clothing accessories, of vulcanized rubber					
4015.1100.00	Surgical gloves, mittens and mitts		0	5		
4015.1900.00	. surgical gloves		20	5		
4015.9000.00	other articles of apparel and clothing accessories of vulcanised rubber, nes		20	5		
40.16	Other articles of vulcanized rubber, nes (excl. hard rubber)					
4016.1000.00	Articles of vulcanized rubber of cellular rubber		20	5		
4016.9100.00	-cellular		20	5		
4016.9200.00	Erasers, of vulcanized rubber		10	5		
4016.9300.00	Gaskets, washers and other seals, of vulcanized rubber		10	5		
4016.9400.00	Boat or dock fenders, whether or not inflatable of vulcanized rubber		20	5		
4016.9500.95	Inflatable bladder of a kind used for tyre manufacture		5	5		
4016.9500.99	Other inflatable articles		20	5		
4016.9900.00	other artilces of vulcanised rubber, nes		10	5		
40.17	Hard rubber (eg. ebonite) in all forms; articles of hard rubber					
4017.0000.00	. ebonite) in all forms;including waste and scrap;articles of hard rubber		20	5		