

## Customs Tariff Act 1975

### Chapter 40 - Rubber and Articles Thereof

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#### CHAPTER 40

#### Rubber and Articles Thereof

#### NOTES

**1. Except where the context otherwise requires, throughout this Schedule 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 4011 to 4013).

**3. In headings 4001 to 4003 and 4005, 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 4002, 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<sup>0</sup> C and 29<sup>0</sup> 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 1 [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. 2[(A)]Headings 4001 and 4002 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);

**2 [(B)]** The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, 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 4004, 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 4008.**

**8. Heading 4010 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 4001, 4002, 4003, 4005 and 4008, 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 4008 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

#### SUPPLEMENTARY NOTES

**1 For the purposes of headings 4009 and 4010, while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, where such products, form integral part of ingredient of such rubber products, shall be taken into account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shall be ignored.**

**2. Tariff item 4008 21 10 shall also apply to "plates", "sheets", and "strips", whether or not cut to shape and surface-worked or further worked so as to render them fit for resoling or repairing or re-treading of**

rubber tyres.

Tariff Item		Description of goods	Unit	St
(1)		(2)	(3)	
<b>4001</b>		<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip</b>		
4001 10	-	Natural rubber latex, whether or not pre-vulcanised:		
4001 10 10	-	Prevulcanised	kg.	
4001 10 20	-	Other than prevulcanised	kg.	
	-	Natural rubber in other forms :		
4001 21 00	-	Smoked sheets	kg.	
4001 22 00	-	Technically specified natural rubber (TSNR)	kg.	
4001 29	-	Other :		
4001 29 10	-	Hevea	kg.	
4001 29 20	---	Pale crepe	kg.	
4001 29 30	---	Estate brown crepe	kg.	
4001 29 40	---	Oil extended natural rubber	kg.	
4001 29 90	---	Other	kg.	
4001 30 00	-	Balata, gutta-percha, guayule, chicle and similar natural gums	kg.	
<b>4002</b>		<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip</b>		
	-	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :		

4002 11 00	-	Latex	kg.
4002 19	-	Other :	
4002 19 10	-	Oil extended styrene butadiene rubber	kg.
4002 19 20	---	Styrene butadiene rubber with styrene content exceeding 50%	kg.
4002 19 30	-	Styrene butadiene styrene oil bound copolymer	kg.
4002 19 90	-	Other	kg.
4002 20 00	-	Butadiene rubber (BR)	kg.
	-	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :	
4002 31 00	-	Isobutene-isoprene (butyl) rubber (IIR)	kg.
4002 39 00	-	Other	kg.
	-	Chlorprene (Chlorobutadiene) rubber (CR) :	
4002 41 00	-	Latex	kg.
4002 49 00	-	Other	kg.
	-	Acrylonitrile-butadiene rubber (NBR) :	
4002 51 00	-	Latex	kg.
4002 59 00	-	Other	kg.
4002 60 00	-	Isoprene rubber (IR)	kg.
4002 70 00	-	Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg.
4002 80	-	Mixtures of any product of heading 40 01 with any product of this heading :	
4002 80 10	-	Latex	kg.
4002 80 20	---	Chemically modified form of natural rubber including graft rubber	kg.
4002 80 90	---	Other	kg.

	-	Other :		
4002 91 00	-	Latex	kg.	
4002 99	-	Other :		
4002 99 10	-	Factice (rubber substitute derived from oil)	kg.	
4002 99 20	---	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	kg.	
4002 99 90	---	Other	kg.	
<b>4003 00 00</b>		<b>Reclaimed rubber in primary forms or in plates, sheets or strip</b>	kg.	
<b>4004 00 00</b>		<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom</b>	kg.	
<b>4005</b>		<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip</b>		
4005 10 00	-	Compounded with carbon black or silica	kg.	
4005 20	-	Solutions; dispersions other than those of sub-heading 4005 10 :		
4005 20 10	-	Can sealing compound	kg.	
4005 20 90	-	Other	kg.	
	-	Other :		
4005 91	-	Plates, sheets and strip:		
4005 91 10	-	Hospital sheeting	kg.	
4005 91 90	-	Other	kg.	
4005 99	-	Other :		
4005 99 10	-	Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	kg.	
4005 99 90	-	Other	kg.	

<b>4006</b>		<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber</b>		
4006 10 00	-	"Camel-back" strips for retreading rubber tyres	kg.	
4006 90	-	Other:		
4006 90 10	-	Thread, not covered	kg.	
4006 90 90	-	Other	kg.	
<b>4007</b>		<b>Vulcanised rubber thread and cord</b>		
4007 00	-	Vulcanised rubber thread and cord:		
4007 00 10	-	Thread, not covered	kg.	
4007 00 20	-	Cord, not covered	kg.	
4007 00 90	-	Other	kg.	
<b>4008</b>		<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber</b>		
	-	Of cellular rubber :		
4008 11	-	Plates, sheets and strip :		
4008 11 10	-	Of micro-cellular rubber	kg.	
4008 11 90	-	Other	kg.	
4008 19	-	Other:		
4008 19 10	-	Blocks of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	
4008 19 90	-	Other	kg.	
	-	Of non-cellular rubber:		
4008 21	-	Plates, sheets and strip :		
4008 21 10	-	Used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	

4008 21 20	-	For resoling or repairing or retreading rubber tyres	kg.
4008 21 90	-	Other	kg.
4008 29	-	Other :	
4008 29 10	-	Rubber sheets and resin rubber sheets for soles and heels	kg.
4008 29 20	---	Blocks used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.
4008 29 30	---	Latex foam sponge	kg.
4008 29 40	---	Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres	kg.
4008 29 90	---	Other	kg.
<b>4009</b>		<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)</b>	
	-	Not reinforced or otherwise combined with other materials:	
4009 11 00	-	Without fittings	kg.
4009 12 00	-	With fittings	kg.
	-	Reinforced or otherwise combined only with metal:	
4009 21 00	-	Without fittings	kg.
4009 22 00	-	With fittings	kg.
	-	Reinforced or otherwise combined only with textile materials:	
4009 31 00	-	Without fittings	kg.
4009 32 00	-	With fittings	kg.
	-	Reinforced or otherwise combined with other materials:	
4009 41 00	-	Without fittings	kg.
4009 42 00	-	With fittings	kg.

<b>4010</b>		<b>Conveyor or transmission belts or belting of vulcanised rubber</b>		
	-	Conveyor belts or belting :		
4010 11	-	Reinforced only with metal:		
4010 11 10	-	Where the rubber compound content is less than 25% by weight	kg.	
4010 11 90	-	Other	kg.	
4010 12	-	Reinforced only with textile materials :		
4010 12 10	-	Where the rubber compound content is less than 25% by weight	kg.	
4010 12 90	-	Other	kg.	
<a href="#">4</a> [***]				
4010 19	-	Other :		
4010 19 10	-	Where the rubber compound content is less than 25% by weight	kg.	
4010 19 90	-	Other	kg.	
	-	Transmission belts or belting :		
4010 31	-	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:		
4010 31 10	-	Where the rubber compound content is less than 25% by weight	kg.	
4010 31 90	-	Other	kg.	
4010 32	-	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:		
4010 32 10	---	Where the rubber compound content is less than 25% by weight	kg.	
4010 32 90	---	Other	kg.	

4010 33	-	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:		
4010 33 10	-	Where the rubber compound content is less than 25% by weight	kg.	
4010 33 90	-	Other	kg.	
4010 34	-	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:		
4010 34 10	---	Where the rubber compound content is less than 25% by weight	kg.	
4010 34 90	---	Other	kg.	
4010 35	-	Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm:		
4010 35 10	-	Where the rubber compound content is less than 25% by weight	kg.	
4010 35 90	-	Other	kg.	
4010 36	-	Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm:		
4010 36 10	---	Where the rubber compound content is less than 25% by weight	kg.	
4010 36 90	---	Other	kg.	
4010 39	-	Other :		
	-	Where the rubber compound content is less than 25% by weight:		
4010 39 11	-	Endless flat belt	kg.	
4010 39 12	-	Ply belting	kg.	
4010 39 19	-	Other	kg.	
	-	Other:		

4010 39 91	-	Endless flat belt	kg.
4010 39 92	----	Ply belting	kg.
4010 39 99	-	Other	kg.
<b>4011</b>		<b>New pneumatic tyres, of rubber</b>	
4011 10	-	Of a kind used on motor cars (including station wagons and racing cars):	
4011 10 10	-	Radials	u
4011 10 90	---	Other	u
4011 20	-	Of a kind used on buses or lorries:	
4011 20 10	-	Radials	u
4011 20 90	-	Other	u
4011 30 00	-	Of a kind used on aircraft	u
4011 40	-	Of a kind used on motor cycles :	
4011 40 10	-	For motor cycles	u
4011 40 20	---	For motor scooters	u
4011 40 90	---	Other	u
4011 50	-	Of a kind used on bicycles :	
4011 50 10	-	Multi-cellular polyurethane (MCP) tubeless tyres	u
4011 50 90	-	Other, having a "herring-bone" or similar tread	u
	-	Other, having a "herring-bone" or similar tread:	
4011 61 00	-	Of a kind used on agricultural or forestry vehicles and machines	u
4011 62 00	-	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u

4011 63 00	-	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	
4011 69 00	-	Other	u	
	-	Other:		
4011 92 00	-	Of a kind used on agricultural or forestry vehicles and machines	u	
4011 93 00	-	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	
4011 94 00	-	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	
4011 99 00	-	Other	u	
<b>4012</b>		<b>Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, tyre treads and tyre flaps, of rubber</b>		
	-	Retreaded tyres :		
4012 11 00	-	Of a kind used on motor cars (including station wagons and racing cars)	u	
4012 12 00	-	Of a kind used on buses or lorries	u	
4012 13 00	-	Of a kind used on aircraft	u	
4012 19	-	Other:		
4012 19 10	-	For two wheelers	u	
4012 19 90	-	Other	u	
4012 20	-	Used pneumatic tyres:		
4012 20 10	---	For buses, lorries and earth moving equipments including light commercial vehicles	u	
4012 20 20	---	For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles	u	
4012 20 90	---	Other	u	
4012 90	-	Other :		

4012 90 10	-	Solid rubber tyres for motor vehicles	kg.
4012 90 20	-	Solid rubber tyres for other vehicles	kg.
4012 90 30	-	Tyres with metal framework	kg.
	-	Tyre flaps:	
4012 90 41	-	Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.
4012 90 49	-	Other	kg.
4012 90 50	-	Tyre treads, interchangeable	kg.
4012 90 90	---	Other	kg.
<b>4013</b>		<b>Inner tubes, of rubber</b>	
4013 10	-	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	
4013 10 10	-	For motor cars	u
4013 10 20	-	For lorries and buses	u
4013 20 00	-	Of a kind used on bicycles	u
4013 90	-	Other:	
4013 90 10	-	For aircraft	u
4013 90 20	-	For motor cycle	u
4013 90 30	-	For off the road vehicles, not elsewhere specified or included	u
	-	For tractors:	
4013 90 41	-	Rear tyres	u
4013 90 49	-	Other	u
4013 90 50	-	Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	u
4013 90 90	---	Other	u

<b>4014</b>		<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber</b>		
4014 10	-	Sheath contraceptives :		
4014 10 10	-	Rubber contraceptives, male (condoms)	kg.	
4014 10 20	-	Rubber contraceptives, female (diaphragms), such as cervical caps	kg.	
4014 90	-	Other :		
4014 90 10	---	Hot water bottles	kg.	
4014 90 20	---	Ice bags	kg.	
4014 90 30	---	Feeding bottle nipples	kg.	
4014 90 90	---	Other	kg.	
<b>4015</b>		<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts) for all purposes, of vulcanised rubber other than hard rubber</b>		
	-	Gloves, mittens and mitts:		
4015 11 00	-	Surgical	p a	
4015 19 00	-	Other	p a	
4015 90	-	Other :		
4015 90 10	---	Rubber apron	p a	
4015 90 20	---	Labels	u	
4015 90 30	---	Industrial gloves	p a	
	---	Other:		
4015 90 91	---	Diving suits	kg.	
4015 90 99	---	Other	kg.	
<b>4016</b>		<b>Other articles of vulcanised rubber other than hard rubber</b>		

4016 10 00	-	Of cellular rubber	kg.
	-	Other :	
4016 91 00	-	Floor coverings and mats	kg.
4016 92 00	-	Erasers	kg.
4016 93	-	Gaskets, washers and other seals :	
4016 93 10	-	Patches for puncture repair of self vulcanising rubber or a rubber backing	kg.
4016 93 20	-	Rubber rings (O-ring)	kg.
4016 93 30	-	Rubber seals (Oil seals and the like)	kg.
4916 93 40	---	Gaskets	kg.
4016 93 50	---	Washers	kg.
4016 93 60	---	Plugs	kg.
4016 93 90	---	Other	kg.
4016 94 00	-	Boat or dock fenders, whether or not inflatable	kg.
4016 95	-	Other inflatable articles:	
4016 95 10	-	Air mattresses	kg.
4016 95 90	-	Other	kg.
4016 99	-	Other:	
4016 99 10	-	Rubber cots for textile industry	kg.
4016 99 20	-	Rubber bands	kg.
4016 99 30	-	Rubber threads	kg.
4016 99 40	---	Rubber blankets	kg.
4016 99 50	---	Rubber cushions	kg.
4016 99 60	---	Rubber bushes	kg.

4016 99 70	---	Ear plug	kg.
4016 99 80	---	Stoppers	kg.
4016 99 90	---	Other	kg.
<b>4017</b>		<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber</b>	
4017 00	-	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:	
4017 00 10	-	Plates, sheets, rods and tubes of ebonite and vulcanite	kg.
4017 00 20	-	Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	kg.
4017 00 30	-	Printers' rollers	kg.
4017 00 40	---	Textile rollers	kg.
4017 00 50	---	Typewriters and cyclostyling rollers	kg.
4017 00 90	---	Other	kg.

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1. The words "5(b)" Substituted by The Finance Act, 2006, w.e.f. 1.1.2007.
  2. The words "(a) and (b)" Substituted by by The Finance Act, 2006, w.e.f. 1.1.2007.
  3. Substituted by The Third Schedule of Finance Act, 2006 w.e.f. 18.04.2006.
  4. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to omission, it read as under:-

"4010 13	-	Reinforced only with plastics :	
4010 13 10	-	Where the rubber compound content is less than 25% by weight	kg.
4010 13 90	-	Other	kg.

5. Substituted by the Finance Act, 2007.
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