

**Customs Tariff (Amendment) Act, 2003**

**Chapter XL - Rubber and Articles Thereof**

---

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 18C and 29C, 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 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);

(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 electropositive rubber latexes), anti-oxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, vulcanised, 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 vulcanized 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.

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	Units	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES,SHEETS OR STRIP			
4001 10	Natural rubber latex, whether or not pre-vulcanised :			
4001 10 10	-- Prevulcanised	kg.	70%	-
4001 10 20	-- Other than prevulcanised	kg.	70%	-
	- Natural rubber in other forms :			
4001 21 00	-- Smoked sheets	kg.	25%	-
4001 22 00	-- Technically specified natural rubber (TSNR)	kg.	25%	
4001 29	-- Other :		:	
4001 29 10	-- Hevea	kg.	25%	-
4001 29 20	-- Pale crepe	kg.	25%	-
4001 29 30	-- Estate brown crepe	kg.	25%	-
4001 29 40	-- Oil extended natural rubber	kg.	25%	-
4001 29 90	-- Other	kg.	25%	-
4001 30 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg.	30%	-
4002	SYNTHETIC RUBBER AND FACTICE DERIVED FORM 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			

	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :			
4002 11 00	-- Latex	kg.	30%	-
4002 19	-- Other :		:	
4002 19 10	-- Oil extended styrene butadiene rubber	kg.	30%	-
4002 19 20	-- Styrene butadiene rubber with styrene content exceeding 50%	kg.	30%	-
4002 19 30	-- Styrene butadiene styrene oil boundcopolymer	kg.	30%	-
4002 19 90	-- Other	kg.	30%	-
4002 20 00	- Butadiene rubber (BR)	kg.	30%	-
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CHR or BUR) :			
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg.	30%	-
4002 39 00	-- Other	kg.	30%	-
	- Chlorprene (Chlorobutadiene) rubber (CR)			
4002 41 00	-- Latex	kg.	30%	-
4002 49 00	-- Other	kg.	30%	-
	- Acrylonitrile-butadiene rubber (NBR) :			
4002 51 00	-- Latex	kg.	30%	-
4002 59 00	-- Other	kg.	30%	-
4002 60 00	- Isoprene rubber (1R)	kg.	30%	-
4002 70 00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg.	30%	-
4002 80	- Mixtures of any product of heading 40 01 with any product of this heading :			
4002 80 10	-- Latex	kg.	30%	-
4002 80 20	-- Chemically modified form of natural rubber including graft rubber	kg.	30%	-
4002 80 90	-- Other	kg.	30%	-
	- Other :		:	
4002 91 00	-- Latex	kg.	30%	-
4002 99	-- Other :		:	

4002 99 10	-- Fact ice (rubber substitute derived from oil)	kg.	30%	-
4002 99 20	--- Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	kg.	30%	-
4002 99 90	--- Other	kg-	30%	-
4003 00 00	' Reclaimed rubber in primary forms or . In plates, sheets or strip	kg.	30%	-
4004 00 00	WASTE, PARINGS AND SCRAP OP RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	kg.	30%	
4005	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP			
4005 10 00	Compounded with carbon black or silica	kg.	30%	-
4005 20	- Solutions; dispersions other than those of sub-heading 4005 10 :			
4005 20 10	--- Can sealing compound	kg.	30%	-
4005 20 90	--- Other	kg.	30%	.
	- Other :		:	
4005 91	-			