

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°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 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 thermo sensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive 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 5mm., 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.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
4001			NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	
	400110	-	Natural rubber latex, whether or not prevulcanised :	
		40011010 ---	Prevulcanised	kg.
		40011020 ---	Other than prevulcanised	kg.
		-	<i>Natural rubber in other forms :</i>	
		40012100 --	Smoked sheets	kg.
		40012200 --	Technically specified natural rubber (TSNR)	kg.
	400129	--	Other :	
		40012910 ---	Hevea	kg.
		40012920 ---	Pale crepe	kg.
		40012930 ---	Estate brown crepe	kg.
		40012940 ---	Oil extended natural rubber	kg.
		40012990 ---	Other	kg.
		40013000 -	Balata, gutta-percha, guayule, chicle and similar natural gums	kg.
4002			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	
		-	<i>Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :</i>	
		40021100 --	Latex	kg.
	400219	--	Other :	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		40021910 ---	Oil extended styrene butadiene rubber	kg.
		40021920 ---	Styrene butadiene rubber with styrene content exceeding 50%	kg.
		40021930 ---	Styrene butadiene styrene oil bound copolymer	kg.
		40021990 ---	Other	kg.
		40022000 -	Butadiene rubber (BR)	kg.
			- <i>Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :</i>	
		40023100 --	Isobutene-isoprene (butyl) rubber (IIR)	kg.
		40023900 --	Other	kg.
			- <i>Chlorprene (Chlorobutadiene) rubber (CR) :</i>	
		40024100 --	Latex	kg.
		40024900 --	Other	kg.
			- <i>Acrylonitrile-butadiene rubber (NBR) :</i>	
		40025100 --	Latex	kg.
		40025900 --	Other	kg.
		40026000 -	Isoprene rubber (IR)	kg.
		40027000 -	Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg.
	400280		- Mixtures of any product of heading 4001 with any product of this heading :	
		40028010 ---	Latex	kg.
		40028020 ---	Chemically modified form of natural rubber including graft rubber	kg.
		40028090 ---	Other	kg.
			- <i>Other :</i>	
		40029100 --	Latex	kg.
	400299		-- Other :	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		40029910 ---	Factice (rubber substitute derived from oil)	kg.
		40029920 ---	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	kg.
		40029990 ---	Other	kg.
		40030000	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	kg.
		40040000	WASTE, PARINGS AND SCRAP OF RUBBER(OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THERE FROM	kg.
4005			COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	
		40051000 -	Compounded with carbon black or silica	kg.
	400520	-	Solutions; dispersions other than those of sub-heading 4005 10 :	
		40052010 ---	Can sealing compound	kg.
		40052090 ---	Other	kg.
		-	Other :	
	400591	--	Plates, sheets and strip:	
		40059110 ---	Hospital sheeting	kg.
		40059190 ---	Other	kg.
	400599	--	Other :	
		40059910 ---	Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	kg.
		40059990 ---	Other	kg.
4006			OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		40061000	- "Camel-back" strips for retreading rubber tyres	kg.
	400690		- Other :	
		40069010	--- Thread, not covered	kg.
		40069090	--- Other	kg.
4007			VULCANISED RUBBER THREAD AND CORD	
	400700		- Vulcanised rubber thread and cord:	
		40070010	--- Thread, not covered	kg.
		40070020	--- Cord, not covered	kg.
		40070090	--- Other	kg.
4008			PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER	
			- <i>Of cellular rubber :</i>	
	400811		-- Plates, sheets and strip :	
		40081110	--- Of micro-cellular rubber	kg.
		40081190	--- Other	kg.
	400819		-- Other :	
		40081910	--- 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.
		40081990	--- Other	kg.
			- <i>Of non-cellular rubber:</i>	
	400821		-- Plates, sheets and strip :	
		40082110	--- Used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.
		40082120	--- For resoling or repairing or retreading rubber tyres	kg.
		40082190	--- Other	kg.
	400829		-- Other :	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		40082910 ---	Rubber sheets and resin rubber sheets for soles and heels	kg.
		40082920 ---	Blocks used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.
		40082930 ---	Latex foam sponge	kg.
		40082940 ---	Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres	kg.
		40082990 ---	Other	kg.
4009			TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES)	
			- <i>Not reinforced or otherwise combined with other materials :</i>	
		40091100 --	Without fittings	kg.
		40091200 --	With fittings	kg.
			- <i>Reinforced or otherwise combined only with metal:</i>	
		40092100 --	Without fittings	kg.
		40092200 --	With fittings	kg.
			- <i>Reinforced or otherwise combined only with textile materials :</i>	
		40093100 --	Without fittings	kg.
		40093200 --	With fittings	kg.
			- <i>Reinforced or otherwise combined with other materials :</i>	
		40094100 --	Without fittings	kg.
		40094200 --	With fittings	kg.
4010			CONVEYOR OR TRANSMISSION BELTS OR BELTING OF VULCANISED RUBBER	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
			- Conveyor belts or belting :	
401011			-- Reinforced only with metal :	
	40101110		--- Where the rubber compound content is less than 25% by weight	kg.
	40101190		--- Other	kg.
401012			-- Reinforced only with textile materials :	
	40101210		--- Where the rubber compound content is less than 25% by weight	kg.
	40101290		--- Other	kg.
401019			-- Other :	
	40101910		--- Where the rubber compound content is less than 25% by weight	kg.
	40101990		--- Other	kg.
			- Transmission belts or belting :	
401031			-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm :	
	40103110		--- Where the rubber compound content is less than 25% by weight	kg.
	40103190		--- Other	kg.
401032			-- 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 :	
	40103210		--- Where the rubber compound content is less than 25% by weight	kg.
	40103290		--- Other	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
401033		--	Endless transmission belts of trapezoidal cross section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm :	
	40103310	---	Where the rubber compound content is less than 25% by weight	kg.
	40103390	---	Other	kg.
401034		--	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 :	
	40103410	---	Where the rubber compound content is less than 25% by weight	kg.
	40103490	---	Other	kg.
401035		--	Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm :	
	40103510	---	Where the rubber compound content is less than 25% by weight	kg.
	40103590	---	Other	kg.
401036		--	Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm :	
	40103610	---	Where the rubber compound content is less than 25% by weight	kg.
	40103690	---	Other	kg.
401039		--	Other :	
		---	Where the rubber compound content is less than 25% by weight :	
	40103911	---	Endless flat belt	kg.
	40103912	---	Ply belting	kg.
	40103919	---	Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			--- Other:	
		40103991	--- Endless flat belt	kg.
		40103992	--- Ply belting	kg.
		40103999	--- Other	kg.
4011			NEW PNEUMATIC TYRES, OF RUBBER	
	401110		- Of a kind used on motor cars (including station wagons and racing cars) :	
		40111010	--- Radials	u
		40111090	--- Other	u
	401120		- Of a kind used on buses or lorries :	
		40112010	--- Radials	u
		40112090	--- Other	u
		40113000	- Of a kind used on aircraft	u
	401140		- Of a kind used on motor cycles :	
		40114010	--- For motor cycles	u
		40114020	--- For motor scooters	u
		40114090	--- Other	u
	401150		- Of a kind used on bicycles :	
		40115010	--- Multi-cellular polyurethane (MCP) tubeless tyres	u
		40115090	--- Other, having a "herring-bone" or similar tread	u
			- Other, having a "herring-bone" or similar tread :	
		40116100	-- Of a kind used on agricultural or forestry vehicles and machines	u
		40116200	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		40116300 --	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u
		40116900 --	Other	u
		-	Other :	
		40119200 --	Of a kind used on agricultural or forestry vehicles and machines	u
		40119300 --	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u
		40119400 --	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u
		40119900 --	Other	u
4012			RETREADED OR USED PNEUMATIC TYRES OF RUBBER, SOLID OR CUSHION TYRES, TYRETREADS AND TYRE FLAPS, OF RUBBER	
		-	Retreaded tyres :	
		40121100 --	Of a kind used on motor cars (including station wagons and racing cars)	u
		40121200 --	Of a kind used on buses or lorries	u
		40121300 --	Of a kind used on aircraft	u
	401219	--	Other :	
		40121910 ---	For two wheelers	u
		40121990 ---	Other	u
	401220	-	Used pneumatic tyres :	
		40122010 ---	For buses, lorries and earth moving equipments including light commercial vehicles	u
		40122020 ---	For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles	u

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		40122090	--- Other	u
401290		-	Other :	
		40129010	--- Solid rubber tyres for motor vehicles	kg.
		40129020	--- Solid rubber tyres for other vehicles	kg.
		40129030	--- Tyres with metal framework	kg.
			--- Tyre flaps :	
		40129041	--- Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.
		40129049	--- Other	kg.
		40129050	--- Tyre treads, interchangeable	kg.
		40129090	--- Other	kg.
4013			INNER TUBES, OF RUBBER	
401310		-	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries :	
		40131010	--- For motor cars	u
		40131020	--- For lorries and buses	u
		40132000	- Of a kind used on bicycles	u
401390		-	Other :	
		40139010	--- For aircraft	u
		40139020	--- For motor cycle	u
		40139030	--- For off the road vehicles, not elsewhere specified or included	u
			-- For tractors :	
		40139041	--- Rear tyres	u
		40139049	--- Other	u
		40139050	--- Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	u

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		40139090	--- Other	u
4014			HYGIENIC OR PHARMACEUTICAL ARTICLES(INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER	
	401410		- Sheath contraceptives :	
		40141010	--- Rubber contraceptives, male (condoms)	kg.
		40141020	--- Rubber contraceptives, female (diaphragms), such as cervical caps	kg.
	401490		- Other :	
		40149010	--- Hot water bottles	kg.
		40149020	--- Ice bags	kg.
		40149030	--- Feeding bottle nipples	kg.
		40149090	--- Other	kg.
4015			ARTICLES OF APPAREL AND CLOTHING ACCESSORIES(INCLUDING GLOVES, MITTENS AND MITTS)FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER	
			- Gloves, mittens and mitts:	
		40151100	-- Surgical	pa
		40151900	-- Other	pa
	401590		- Other :	
		40159010	--- Rubber apron	pa
		40159020	--- Labels	u
		40159030	--- Industrial gloves	pa
			--- Other:	
		40159091	--- Diving suits	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		40159099	--- Other	kg.
4016			OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	
		40161000	- Of cellular rubber	kg.
			- Other :	
		40169100	-- Floor coverings and mats	kg.
		40169200	-- Erasers	kg.
401693			-- Gaskets, washers and other seals :	
		40169310	--- Patches for puncture repair of self-vulcanising rubber or a rubber backing	kg.
		40169320	--- Rubber rings (O-ring)	kg.
		40169330	--- Rubber seals (Oil seals and the like)	kg.
		40169340	--- Gaskets	kg.
		40169350	--- Washers	kg.
		40169360	--- Plugs	kg.
		40169390	--- Other	kg.
		40169400	-- Boat or dock fenders, whether or not inflatable	kg.
401695			-- Other inflatable articles:	
		40169510	--- Air mattresses	kg.
		40169590	--- Other	kg.
401699			-- Other :	
		40169910	--- Rubber cots for textile industry	kg.
		40169920	--- Rubber bands	kg.
		40169930	--- Rubber threads	kg.
		40169940	--- Rubber blankets	kg.
		40169950	--- Rubber cushions	kg.
		40169960	--- Rubber bushes	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		40169970 ---	Ear plug	kg.
		40169980 ---	Stoppers	kg.
		40169990 ---	Other	kg.
4017			HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	
	401700	-	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:	
		40170010 ---	Plates, sheets, rods and tubes of ebonite and vulcanite	kg.
		40170020 ---	Scrap, waste and powder of hardened rubber(ebonite and vulcanite)	kg.
		40170030 ---	Printers' rollers	kg.
		40170040 ---	Textile rollers	kg.
		40170050 ---	Typewriters and cyclostyling rollers	kg.
		40170090 ---	Other	kg.