

## 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, and 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 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 of 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 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 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 expression “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, which products, shall form integral part of ingredient of such rubber products, shall be taken

into an 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.

Heading No.	H.S Code	ITC(HS)Code	Description	Unit	
4001	<b>NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP</b>				
	4001 10	<i>Natural rubber latex, whether or not pre-vulcanized:</i>			
		4001 10 10		Prevulcanised	KGS
		4001 10 20		Other than prevulcanised	KGS
		<i>Natural rubber in other forms:</i>			
		4001 21 00		Smoked sheets	KGS
		4001 22 00		Technically specified natural rubber (TSNR)	KGS
	4001 29	<i>Other:</i>			
		4001 29 10		Hevea	KGS
		4001 29 20		Pale Crepe	KGS
		4001 29 30		Estate Brown Crepe	KGS
		4001 29 40		Oil extended natural rubber	KGS
		4001 29 90		Other	KGS
	4001 30 00		Balata, gutta-percha, guayule, chicle, and similar natural gums	KGS	
4002	<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>				
	<i>Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):</i>				
		4002 11 00		Latex	KGS
	4002 19	<i>Other:</i>			
		4002 19 10		Oil extended styrene butadiene rubber	KGS
		4002 19 20		Styrene butadiene rubber with styrene content of over 50%	KGS
		4002 19 30		Styrene butadiene styrene oil bound copolymer	KGS
		4002 19 90		Other	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
	4002 20	00	Butadiene rubber (BR)	KGS
			<b><i>Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):</i></b>	
	4002 31	00	Isobutene-isoprene (butyl) rubber (IIR)	KGS
	4002 39	00	Other	KGS
			<b><i>Chlorprene (Chlorobutadiene) rubber (CR):</i></b>	
	4002 41	00	Latex	KGS
	4002 49	00	Other	KGS
			<b><i>Acrylonitrile-butadiene rubber (NBR):</i></b>	
	4002 51	00	Latex	KGS
	4002 59	00	Other	KGS
	4002 60	00	Isoprene rubber (IR)	KGS
	4002 70	00	Ethylene-propylene-non-conjugated diene rubber (EPDM)	KGS
<b>4002 80</b>			<b><i>Mixtures of any product of heading 4001 with any product of this heading:</i></b>	
	4002 80	10	Latex	KGS
	4002 80	20	Chemically modified form of natural rubber including graft rubber	KGS
	4002 80	90	Other	KGS
			<b><i>Other:</i></b>	
	4002 91	00	Latex	KGS
<b>4002 99</b>			<b><i>Other:</i></b>	
	4002 99	10	Factice (rubber substitute derived from oil)	KGS
	4002 99	20	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	KGS
	4002 99	90	Other	KGS
	4003 00	00	Reclaimed rubber in primary forms or in plates, sheets or strip	KGS
	4004 00	00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	KGS
<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	KGS
<b>4005 20</b>			<b><i>Solutions; dispersions other than those of sub-heading 4005 10:</i></b>	

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
		4005 20 10	Can sealing compound	KGS
		4005 20 90	Other	KGS
	<b>4005 91</b>		<b>Other:</b> <b>Plates, sheets and strip:</b>	
		4005 91 10	Hospital Sheeting	KGS
		4005 91 90	Other	KGS
	<b>4005 99</b>		<b>Other:</b>	
		4005 99 10	Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	KGS
		4005 99 90	Other	KGS
<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	KGS
	<b>4006 90</b>		<b>Other:</b>	
		4006 90 10	Thread, not covered	KGS
		4006 90 90	Other	
<b>4007</b>			<b>VULCANISED RUBBER THREAD AND CORD</b>	
	<b>4007 00</b>		<b>Vulcanised rubber thread and cord:</b>	
		4007 00 10	Thread, not covered	KGS
		4007 00 20	Cord, not covered	KGS
		4007 00 90	Other	KGS
<b>4008</b>			<b>PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER</b>	
			<b>Of cellular rubber:</b>	
	<b>4008 11</b>		<b>Plates, sheets and strip:</b>	
		4008 11 10	Of micro-cellular rubber	KGS
		4008 11 90	Other	KGS
	<b>4008 19</b>		<b>Other:</b>	
		4008 19 10	Block of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	KGS
		4008 19 90	Other	KGS
			<b>Of non-cellular rubber:</b>	
	<b>4008 21</b>		<b>Plates, sheets and strip:</b>	
		4008 21 10	Used in the manufacture of soles, heels, or soles and heels combined, for footwear	KGS
		4008 21 20	For resoling or repairing or retreading rubber tyres	KGS
		4008 21 90	Other	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit		
<b>4008 29</b>			<b>Other:</b>			
			4008 29 10	Rubber sheets and Resin rubber sheets for soles and heels	KGS	
			4008 29 20	Blocks used in the manufacture of soles , heels or soles and heels combined, for footwear	KGS	
			4008 29 30	Latex foam sponge	KGS	
			4008 29 40	Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres	KGS	
			4008 29 90	Other	KGS	
<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> <i>Not reinforced or otherwise combined with other materials:</i>			
			4009 11 00	Without fittings	KGS	
			4009 12 00	With fittings	KGS	
			4009 21 00	<b>Reinforced or otherwise combined only with metal:</b>		
				Without fittings	KGS	
			4009 22 00	With fittings	KGS	
			4009 31 00	<b>Reinforced or otherwise combined only with textile materials:</b>		
				Without fittings	KGS	
			4009 32 00	with fittings	KGS	
			4009 41 00	<b>Reinforced or otherwise combined with other materials:</b>		
				without fittings	KGS	
			4009 42 00	with fittings	KGS	
<b>4010</b>			<b>CONVEYOR OR TRANSMISSION BELTS OR BELTING OF VULCANISED RUBBER</b> <i>Conveyor belts or belting:</i>			
			<b>4010 11</b>	<b>Reinforced only with metal:</b>		
				4010 11 10	Where the rubber compound content is less than 25% by weight	KGS
			4010 11 90	Other	KGS	
			<b>4010 12</b>	<b>Reinforced only with textile materials:</b>		
				4010 12 10	Where the rubber compound content is less than 25% by weight	KGS
			4010 12 90	Other	KGS	
			<b>4010 19</b>	<b>Other:</b>		
4010 19 10	Where the rubber compound content is less than 25%	KGS				

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
		4010 19 90	by weight Other	KGS
<b>4010 31</b>			<b><i>Transmission belts or belting: Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:</i></b>	
	4010 31 10		Where the rubber compound content is less than 25% by weight	KGS
	4010 31 90		Other	KGS
<b>4010 32</b>			<b><i>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:</i></b>	
	4010 32 10		Where the rubber compound content is less than 25% by weight	KGS
	4010 32 90		Other	KGS
<b>4010 33</b>			<b><i>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:</i></b>	
	4010 33 10		Where the rubber compound content is less than 25% by weight	KGS
	4010 33 90		Other	KGS
<b>4010 34</b>			<b><i>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:</i></b>	
	4010 34 10		Where the rubber compound content is less than 25% by weight	KGS
	4010 34 90		Other	KGS
<b>4010 35</b>			<b><i>Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm:</i></b>	KGS
	4010 35 10		Where the rubber compound content is less than 25% by weight	KGS
	4010 35 90		Other	KGS
<b>4010 36</b>			<b><i>Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm:</i></b>	
	4010 36 10		Where the rubber compound content is less than 25% by weight	KGS
	4010 36 90		Other	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
	<b>4010 39</b>		<b>Other:</b> <b>Where the rubber compound content is less than 25% by weight:</b>	
		4010 39 11	Endless flat belt	KGS
		4010 39 12	Ply belting	KGS
		4010 39 19	Other	KGS
			<b>Other:</b>	
		4010 39 91	Endless flat belt	KGS
		4010 39 92	Ply belting	KGS
		4010 39 99	Other	KGS
<b>4011</b>			<b>NEW PNEUMATIC TYRES, OF RUBBER</b>	
	<b>4011 10</b>		<b>Of a kind used on motor cars (including station wagons and racing cars):</b>	
		4011 10 10	Radials	NOS
		4011 10 90	Other	NOS
	<b>4011 20</b>		<b>Of a kind used on buses or lorries:</b>	
		4011 20 10	Radials	NOS
		4011 20 90	Other	NOS
		4011 30 00	Of a kind used on aircraft	NOS
	<b>4011 40</b>		<b>Of a kind used on motor cycles:</b>	
		4011 40 10	For motor cycles	NOS
		4011 40 20	For motor scooters	NOS
		4011 40 90	Other	NOS
	<b>4011 50</b>		<b>Of a kind used on bicycles:</b>	
		4011 50 10	Multi-cellular polyurethane (MCP) tubeless tyre	NOS
		4011 50 90	Other having a "herring-bone" or similar tread	NOS
			<b>Other having a "herring-bone" or similar tread:</b>	
		4011 61 00	Of a kind used on agricultural or forestry vehicles and machines	NOS
		4011 62 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	NOS
		4011 63 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm.	NOS
		4011 69 00	Other	NOS
			<b>Other:</b>	
		4011 92 00	Of a kind used on agricultural of forestry vehicles and machines	NOS
		4011 93 00	Of a kind used on construction or industrial handling	NOS



Heading No.	H.S Code	ITC(HS)Code	Description	Unit
			vehicles and machines and having a rim size not exceeding 61 cm	
	4011	94 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	NOS
	4011	99 00	Other	NOS
<b>4012</b>			<b>RETREADED OR USED PNEUMATIC TYRES OF RUBBER, SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER</b>	
			<i>Retreaded tyres:</i>	
	4012	11 00	Of a kind used on Motor cars (including station wagons and racing cars)	NOS
	4012	12 00	Of a kind used on buses or lorries	NOS
	4012	13 00	Of a kind used on aircraft	NOS
	<b>4012 19</b>		<i>Other:</i>	
	4012	19 10	For two wheelers	NOS
	4012	19 90	Other	NOS
	<b>4012 20</b>		<i>Used pneumatic tyres:</i>	
	4012	20 10	For buses, lorries and earth moving equipment including light commercial vehicles	NOS
	4012	20 20	For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles	NOS
	4012	20 90	Other	NOS
	<b>4012 90</b>		<i>Other:</i>	
	4012	90 10	Solid rubber tyres for motor vehicles	NOS
	4012	90 20	Solid Rubber tyres for other vehicles	NOS
	4012	90 30	Tyres with metal framework	NOS
			<i>Tyre flaps:</i>	
	4012	90 41	Of a kind used in two-wheeled and three- wheeled motor vehicles	NOS
	4012	90 49	Other	NOS
	4012	90 50	Tyre treads, interchangeable	NOS
	4012	90 90	Other	NOS
<b>4013</b>			<b>INNER TUBES, OF RUBBER</b>	
	<b>4013 10</b>		<i>Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:</i>	
	4013	10 10	For motor car	NOS
	4013	10 20	For Lorries and buses	NOS
	4013	20 00	Of a kind used on bicycles	NOS
	<b>4013 90</b>		<i>Other:</i>	
	4013	90 10	For aircraft	NOS
	4013	90 20	For motor cycle	NOS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
	4013 90	30	For off the road vehicles, not elsewhere specified or included	NOS
			<i>For tractors:</i>	
	4013 90	41	Rear tyres	NOS
	4013 90	49	Other	NOS
	4013 90	50	Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	NOS
	4013 90	90	Other	NOS
<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>	
	<b>4014 10</b>		<i>Sheath contraceptives:</i>	
	4014 10	10	Rubber contraceptives, male (condoms)	NOS
	4014 10	20	Rubber contraceptives, female (diaphragms), such as cervical caps	NOS
	<b>4014 90</b>		<i>Other:</i>	
	4014 90	10	Hot water bottles	NOS
	4014 90	20	Ice bags	NOS
	4014 90	30	Feeding bottle nipples	NOS
	4014 90	90	Other	NOS
<b>4015</b>			<b>ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS) FOR ALL PURPOSES, OR VULCANISED RUBBER OTHER THAN HARD RUBBER</b>	
			<i>Gloves, mittens and mitts:</i>	
	4015 11	00	Surgical	PRS
	4015 19	00	Other	PRS
	<b>4015 90</b>		<i>Other:</i>	
	4015 90	10	Rubber apron	PRS
	4015 90	20	Labels	NOS
	4015 90	30	Industrial gloves	PRS
			<i>Other:</i>	
	4015 90	91	Diving suits	KGS
	4015 90	99	Other	KGS
<b>4016</b>			<b>OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER</b>	
	4016 10	00	Of cellular rubber	KGS
			<i>Other:</i>	

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
	4016 91	00	Floor coverings and mats	KGS
	4016 92	00	Erasers	KGS
<b>4016 93</b>			<b><i>Gaskets, washers and other seals:</i></b>	
	4016 93	10	Patches for puncture repair of self-vulcanizing rubber or a rubber backing	KGS
	4016 93	20	Rubber ring (O-ring)	KGS
	4016 93	30	Rubber seals ( Oil seals and the like )	KGS
	4016 93	40	Gaskets	KGS
	4016 93	50	Washers	KGS
	4016 93	60	Plugs	KGS
	4016 93	90	Other	KGS
	4016 94	00	Boat or dock fenders, whether or not inflatable	KGS
<b>4016 95</b>			<b><i>Other inflatable articles:</i></b>	
	4016 95	10	Air mattresses	KGS
	4016 95	90	Other	KGS
<b>4016 99</b>			<b><i>Other:</i></b>	
	4016 99	10	Rubber cots for textile industry	KGS
	4016 99	20	Rubber bands	KGS
	4016 99	30	Rubber threads	KGS
	4016 99	40	Rubber blankets	KGS
	4016 99	50	Rubber cushions	KGS
	4016 99	60	Rubber bushes	KGS
	4016 99	70	Ear plug	KGS
	4016 99	80	Stoppers	KGS
	4016 99	90	Other	KGS
<b>4017</b>			<b>HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER</b>	
	<b>4017 00</b>		<b><i>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:</i></b>	
	4017 00	10	Plates, sheets, rods and tubes of ebonite and vulcanite	KGS
	4017 00	20	Scrap, waste, and powder of hardened rubber (ebonite and vulcanite)	KGS
	4017 00	30	Printers' rollers	KGS
	4017 00	40	Textile rollers	KGS
	4017 00	50	Typewriters and cyclostyling rollers	KGS
	4017 00	90	Other	KGS