

## 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.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>40.01</b>		<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>																		
	4001.10.00	- Natural rubber latex, whether or not pre-vulcanised :																		
	4001.10.10	--- Centrifuged rubber	kg	C						Free				15%	8%	10.0%	Rs.40/= per kg			
	4001.10.90	--- Other	kg	C						Free				15%	8%	10.0%	Rs.40/= per kg			
		- Natural rubber in other forms :																		
	4001.21.00	-- Smoked sheets :																		
	4001.21.10	--- R.S.S.1	kg	C						Free				15%	8%	10.0%	Rs.40/= per kg			
	4001.21.20	--- R.S.S.2	kg	C						Free				15%	8%	10.0%	Rs.40/= per kg			
	4001.21.30	--- R.S.S.3	kg	C						Free				15%	8%	10.0%	Rs.40/= per kg			
	4001.21.40	--- R.S.S.4	kg	C						Free				15%	8%	10.0%	Rs.40/= per kg			
	4001.21.50	--- R.S.S.5	kg	C						Free				15%	8%	10.0%	Rs.40/= per kg			
	4001.21.90	--- Other	kg	C						Free				15%	8%	10.0%	Rs.40/= per kg			
	4001.22.00	-- Technically specified natural rubber (TSNR)	kg	C						Free				15%	8%	10.0%	Rs.40/= per kg			
	4001.29.00	-- Other :																		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
		--- Crepe :																			
	4001.29.11	---- Sole	kg	C						Free					15%	8%	10.0%	Rs.40/= per kg			
	4001.29.12	---- Pale	kg	C						Free					15%	8%	10.0%	Rs.40/= per kg			
	4001.29.13	---- Brown	kg	C						Free					15%	8%	10.0%	Rs.40/= per kg			
	4001.29.14	---- Scrap	kg	C						Free					15%	8%	10.0%	Rs.40/= per kg			
	4001.29.20	--- Block rubber	kg	C						Free					15%	8%	10.0%	Rs.40/= per kg			
	4001.29.30	--- Low nitrogen natural rubber (LNNR)	kg	C						Free					15%	8%	10.0%	Rs.40/= per kg			
	4001.29.40	--- Deproteinized natural rubber (DPNR)	kg	C						Free					15%	8%	10.0%	Rs.40/= per kg			
	4001.29.50	--- MG rubber	kg	C						Free					15%	8%	10.0%	Rs.40/= per kg			
	4001.29.60	--- SP rubber	kg	C						Free					15%	8%	10.0%	Rs.40/= per kg			
	4001.29.70	--- Other chemically modified form of rubber	kg	C						Free					15%	8%	10.0%	Rs.40/= per kg			
	4001.29.90	--- Other	kg	C						Free					15%	8%	10.0%	Rs.40/= per kg			
	4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg	C						Free					15%	8%	10.0%	Rs.40/= per kg			
<b>40.02</b>		<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 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	kq	C					Free	Free		Free	Free	Free	Free	8%	10.0%				
	4002.19.00	-- Other	kg	C	Free				Free	Free		Free	Free	Free	Free	8%	10.0%				
	4002.20.00	- Butadiene rubber (BR)	kq	C	Free				Free	Free		Free	Free	Free	Free	8%	10.0%				
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	4002.31.00	--	Isobutene-isoprene (butyl) rubber (IIR)	kg	C					Free	Free		Free	Free	Free	Free	8%	10.0%			
	4002.39.00	--	Other	kg	C					Free	Free		Free	Free	Free	Free	8%	10.0%			
		-	Chloroprene (Chlorobutadiene) rubber (CR) :																		
	4002.41.00	--	Latex	kg	C					Free	Free		Free	Free	Free	Free	8%	10.0%			
	4002.49.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
		-	Acrylonitrile-butadiene rubber (NBR) :																		
	4002.51.00	--	Latex	kg	C					Free	Free		Free	Free	Free	Free	8%	10.0%			
	4002.59.00	--	Other	kg	C					Free	Free		Free	Free	Free	Free	8%	10.0%			
	4002.60.00	-	Isoprene rubber (IR)	kg	C						Free					15%	8%	10.0%			
	4002.70.00	-	Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	C					Free	Free		Free	Free	Free	Free	8%	10.0%			
	4002.80.00	-	Mixtures of any product of heading 40.01 with any product of this heading	kg	C					Free	Free		Free	Free	Free	Free	8%	10.0%			
		-	Other :																		
	4002.91.00	--	Latex	kg	C					Free	Free		Free	Free	Free	Free	8%	10.0%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	4002.99.00	-- Other	kg	C					Free			Free	Free	Free	Free	8%	10.0%			
<b>40.03</b>	4003.00.00	<b>Reclaimed rubber in primary forms or in plates, sheets or strip.</b>	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
<b>40.04</b>	4004.00.00	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom :</b>																		
	4004.00.10	--- Scrap of unhardened rubber obtained from rejected or worn out tyres and curing bags	kg	L											15%	8%	10.0%			
	4004.00.20	--- Scrap and waste of micro cellular	kg	L											15%	8%	10.0%			
	4004.00.90	--- Other	kg	L											15%	8%	10.0%			
<b>40.05</b>		<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>																		
	4005.10.00	- Compounded with carbon black or silica																		
		--- With silica																		
	4005.10.11	---- Of natural rubber	kg												15%	8%	10.0%	Rs.15/= per kg		
	4005.10.19	---- Other	kg											Free	Free	8%	10.0%			
		--- With carbon black																		
	4005.10.21	---- Of natural rubber	kg												15%	8%	10.0%	Rs.15/= per kg		
	4005.10.29	---- Other	kg											Free	Free	8%	10.0%			
	4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	kg												15%	8%	10.0%	Rs.15/= per kg		
		- Other :																		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	4005.91.00	-- Plates, sheets and strip	kg												15%	8%	10.0%	Rs.15/= per kg		
	4005.99.00	-- Other	kg												15%	8%	10.0%	Rs.15/= per kg		
<b>40.06</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							Free					15%	8%	10.0%	Rs.15/= per kg		
	4006.90.00	- Other	kg												15%	8%	10.0%	Rs.15/= per kg		
<b>40.07</b>	4007.00.00	<b>Vulcanised rubber thread and cord.</b>	kg							Free			1.5%	Free	Free	8%	10.0%			
<b>40.08</b>		<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>																		
		- Of cellular rubber :																		
	4008.11.00	-- Plates, sheets and strip	kg							Free					15%	8%	10.0%	15% or Rs.25/= per kg		
	4008.19.00	-- Other	kg												15%	8%	10.0%	15% or Rs.25/= per kg		
		- Of non-cellular rubber :																		
	4008.21.00	-- Plates, sheets and strip	kg							Free					15%	8%	10.0%	15% or Rs.25/= per kg		
	4008.29.00	-- Other	kg							Free					15%	8%	10.0%	15% or Rs.25/= per kg		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>40.09</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							Free					15%	8%	10.0%	15% or Rs.25/= per kg		
	4009.12.00	-- With fittings	kg							Free					15%	8%	10.0%	15% or Rs.25/= per kg		
		- Reinforced or otherwise combined only with metal:																		
	4009.21.00	-- Without fittings	kg							Free					15%	8%	10.0%	15% or Rs.25/= per kg		
	4009.22.00	-- With fittings	kg							Free					15%	8%	10.0%	15% or Rs.25/= per kg		
		- Reinforced or otherwise combined only with textile materials :																		
	4009.31.00	-- Without fittings	kg							Free					15%	8%	10.0%	15% or Rs.25/= per kg		
	4009.32.00	-- With fittings	kg							Free					15%	8%	10.0%	15% or Rs.25/= per kg		
		- Reinforced or otherwise combined with other materials :																		
	4009.41.00	-- Without fittings	kg							Free					15%	8%	10.0%	15% or Rs.25/= per kg		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	4009.42.00	-- With fittings	kg								Free					15%	8%	10.0%	15% or Rs.25/= per kg		
<b>40.10</b>		<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>																			
		- Conveyor belts or belting :																			
	4010.11.00	-- Reinforced only with metal	kg								Free					15%	8%	10.0%			
	4010.12.00	-- Reinforced only with textile materials	kg								Free					15%	8%	10.0%			
	4010.19.00	-- Other	kg								Free					15%	8%	10.0%			
		- Transmission belts or belting :																			
	4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V- ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg													15%	8%	10.0%			
	4010.32.00	-- 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	kg													15%	8%	10.0%			
	4010.33.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V- ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg													15%	8%	10.0%			
	4010.34.00	-- 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	kg													15%	8%	10.0%			
	4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg													15%	8%	10.0%	5%		



HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	4010.36.00	--	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg											15%	8%	10.0%						
	4010.39.00	--	Other	kg											15%	8%	10.0%						
<b>40.11</b>			<b>New pneumatic tyres, of rubber (+).</b>																				
	4011.10.00	-	Of a kind used on motor cars (including station wagons and racing cars)																				
	4011.10.10	---	Of a kind used on Go-Karts having a rim size 05 inches	u	C										Free	8%	10.0%						
	4011.10.90	---	Other - Rim Size 12 & 13 inches	u	TS										15% or Rs.120/= per kg	8%	10.0%	30% or Rs.220/= per kg					
		Other - Rim Size 14 inches only	C																				
		Other	C																				
	4011.20.00	-	Of a kind used on buses or lorries :																				
		---	Having a rim size 20 inches and above :																				
	4011.20.11	----	Tyre casing without markings	u	C										15% or Rs.80/= per kg	8%	10.0%	10% or Rs.75/= per kg					
	4011.20.19	----	Other - Rim Size 20 inches	u	C										15% or Rs.80/= per kg	8%	10.0%	10% or Rs.75/= per kg					
		Other - Rim Size above 20 inches	C																				
	4011.20.90	---	Other - Rim Size 12 and 13 inches only	u	TS										15% or Rs.70/= per kg	8%	10.0%	35% or Rs.170/= per kg					
		Other	C																				
	4011.30.00	-	Of a kind used on aircraft	u	C								5%	4.5%	15%	8%	Ex						
	4011.40.00	-	Of a kind used on motorcycles	u											15% or Rs.90/= per kg	8%	10.0%	30% or Rs.180/= per kg					
		Of a kind used on motorcycles (Rim size 10,12,16,17 and 18 only)	TS																				
	4011.50.00	-	Of a kind used on bicycles	u	TS/S										15%	8%	10.0%	30%					
	4011.70.00	-	Of a kind used on agricultural or forestry vehicles and machines	u	C										15%	8%	10.0%	15%					

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	4011.80.00	-	Of a kind used on construction , mining or industrial handling vehicles and machines :																	
	4011.80.10	---	Having a rim size not exceeding 61 cm	u	C										15%	8%	10.0%	15%		
	4011.80.90	---	Having a rim size exceeding 61 cm	u	C										15%	8%	10.0%	15%		
	4011.90.00	-	Other:																	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	4011.90.10	--- Of a kind used on auto trishaws	u	TS											15% or Rs.80/= per ka	8%	10.0%	30% or Rs.170/= per ka		
	4011.90.90	--- Other	u	TS											15% or Rs.105/= per ka	8%	10.0%	30% or Rs.310/= per ka		
<b>40.12</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	B											15%	8%	10.0%	25%		
	4012.12.00	-- Of a kind used on buses or lorries	u	B											15%	8%	10.0%	25%		
	4012.13.00	-- Of a kind used on aircraft	u	B											15%	8%	Ex	15%		
	4012.19.00	-- Other	u	B											15%	8%	10.0%	25%		
	4012.20.00	- Used pneumatic tyres	u	B											15%	8%	10.0%	25%		
	4012.90.00	- Other :													15%					
	4012.90.10	--- Solid tyres	u	C											15%	8%	10.0%	15%		
	4012.90.90	--- Other	u	C											15%	8%	10.0%	25%		
<b>40.13</b>		<b>Inner tubes, of rubber.</b>																		
	4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u												15%	8%	10.0%	30%		
	4013.20.00	- Of a kind used on bicycles	u	S											15% or Rs.68/= per ka	8%	10.0%	30% or Rs.210/= per ka		
	4013.90.00	- Other :																		
	4013.90.10	--- Of a kind used on three wheelers & motorcycles	u												15% or Rs.68/= per ka	8%	10.0%	30% or Rs.210/= per ka		
	4013.90.90	--- Other	u												15% or Rs.68/= per ka	8%	10.0%	30% or Rs.210/= per ka		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>40.14</b>		<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>																		
	4014.10.00	- Sheath contraceptives	kg							Free		Free	Free	Free	Free	8%	10.0%			
	4014.90.00	- Other	kg							Free		Free	Free	Free	Free	8%	10.0%			
<b>40.15</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	kg							Free					15%	8%	10.0%			
	4015.19.00	-- Other	kg												15%	8%	10.0%	25%		
	4015.90.00	- Other	kg												15%	8%	10.0%	25%		
<b>40.16</b>		<b>Other articles of vulcanised rubber other than hard rubber.</b>																		
	4016.10.00	- Of cellular rubber	kg												15%	8%	10.0%	10%		
		- Other :																		
	4016.91.00	-- Floor coverings and mats	kg												15%	8%	10.0%	30%		
	4016.92.00	-- Erasers	kg												15%	8%	10.0%	30%		
	4016.93.00	-- Gaskets, washers and other seals :																		
	4016.93.10	--- Of textiles machinery of headings 84.44 to 84.48	kg							Free				Free	Free	8%	10.0%			
	4016.93.20	--- Of agricultural, dairy and poultry machinery and equipment	kg							Free				Free	Free	8%	10.0%			
	4016.93.90	--- Other	kg							Free					10%	8%	10.0%	15%		
	4016.94.00	-- Boat or dock fenders, whether or not inflatable	kg												15%	8%	10.0%	30%		
	4016.95.00	-- Other inflatable articles :																		
	4016.95.10	--- Air bags and steam bags for re-treading of tyres	kg												15%	8%	10.0%	10%		
	4016.95.20	--- Marine air bags for lifting small crafts from sea and transporting	kg												15%	8%	10.0%			
	4016.95.90	--- Other	kg												15%	8%	10.0%	25%		
	4016.99.00	-- Other :																		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG	
	4016.99.10	---	Being parts of textile machinery of headings 84.44 to 84.48	kg							Free				Free	Free	8%	10.0%				
	4016.99.20	---	Being parts of agricultural, dairy, poultry, milling and printing machinery and equipment	kg							Free				Free	Free	8%	10.0%				
	4016.99.90	---	Other	kg							Free					15%	8%	10.0%	10%			
<b>40.17</b>	4017.00.00		<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:</b>																			
	4017.00.10	---	Waste and scrap	kg	L											15%	8%	10.0%				
	4017.00.90	---	Other	kg												15%	8%	10.0%	10%			