

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 vulcanized 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-vulcanized, 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 vulcanization 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 vulcanizing 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, plasticizers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, de-polymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, 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) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanized rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticizers 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 thermo sensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilizers, 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 vulcanized 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	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
40.01		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	--- Centrifuged rubber		kg						Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.10.90	--- Other		kg						Free				15%	15%	7.5%	2%	Rs.40/= per kg		
		- Natural rubber in other forms :																		
	4001.21	-- Smoked sheets :																		
	4001.21.10	--- R.S.S.1		kg						Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.21.20	--- R.S.S.2		kg						Free				15%	15%	7.5%	2%	Rs.40/= per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	4001.21.30	--- R.S.S.3		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.21.40	--- R.S.S.4		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.21.50	--- R.S.S.5		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.21.90	--- Other		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.22	-- Technically specified natural rubber (TSNR)		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.29	-- Other :																			
		--- Crepe :																			
	4001.29.11	---- Sole		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.29.12	---- Pale		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.29.13	---- Brown		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.29.14	---- Scrap		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.29.20	--- Block rubber		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.29.30	--- Low nitrogen natural rubber (LNNR)		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.29.40	--- Deproteinized natural rubber (DPNR)		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.29.50	--- MG rubber		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.29.60	--- SP rubber		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.29.70	--- Other chemically modified form of rubber		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.29.90	--- Other		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		
	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums		kg							Free				15%	15%	7.5%	2%	Rs.40/= per kg		

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40.02		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.																		
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :																		
	4002.11	-- Latex		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	4002.19	-- Other		kg	Free				Free	Free		Free	Free	Free	15%	7.5%	2%			
	4002.20	- Butadiene rubber (BR)		kg	Free				Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :																		
	4002.31	-- Isobutene-isoprene (butyl) rubber (IIR)		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	4002.39	-- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Chloroprene (Chlorobutadiene) rubber (CR) :																		
	4002.41	-- Latex		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	4002.49	-- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Acrylonitrile-butadiene rubber (NBR) :																		
	4002.51	-- Latex		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	4002.59	-- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	4002.60	- Isoprene rubber (IR)		kg						Free				15%	15%	7.5%	2%			
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	4002.80	- Mixtures of any product of heading 40.01 with any product of this heading		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Other :																		
	4002.91	-- Latex		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	4002.99	-- Other		kg					Free			Free	Free	Free	15%	7.5%	2%			
40.03	4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			

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40.04	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained there from :																		
	4004.00.10	--- Scrap of unhardened rubber obtained from rejected or worn out tyres and curing bags	L	kg										15%	15%	7.5%	2%			
	4004.00.20	--- Scrap and waste of micro cellular	L	kg										15%	15%	7.5%	2%			
	4004.00.90	--- Other	L	kg										15%	15%	7.5%	2%			
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.																		
	4005.10	- Compounded with carbon black or silica																		
	4005.10.10	--- With silica																		
	4005.10.11	---- Of natural rubber		kg										15%	15%	7.5%	2%	Rs.15/= per kg		
	4005.10.19	---- Other		kg										Free	15%	7.5%	2%			
	4005.10.20	--- With carbon black		kg																
	4005.10.21	---- Of natural rubber		kg										15%	15%	7.5%	2%	Rs.15/= per kg		
	4005.10.29	---- Other		kg										Free	15%	7.5%	2%			
	4005.20	- Solutions; dispersions other than those of subheading 4005.10		kg										15%	15%	7.5%	2%	Rs.15/= per kg		
		- Other :																		
	4005.91	-- Plates, sheets and strip		kg										15%	15%	7.5%	2%	Rs.15/= per kg		
	4005.99	-- Other		kg										15%	15%	7.5%	2%	Rs.15/= per kg		
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.																		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	4006.10	- "Camel-back" strips for retreading rubber tyres		kg						Free				15%	15%	7.5%	2%	Rs.15/= per kg		
	4006.90	- Other		kg										15%	15%	7.5%	2%	Rs.15/= per kg		
40.07	4007.00	Vulcanised rubber thread and cord.		kg						Free		1.5	Free	15%	7.5%	2%	5%			
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.																		
		- Of cellular rubber :																		
	4008.11	-- Plates, sheets and strip		kg						Free				15%	15%	7.5%	2%	15% or Rs.25/= per kg		
	4008.19	-- Other		kg										15%	15%	7.5%	2%	15% or Rs.25/= per kg		
		- Of non-cellular rubber :																		
	4008.21	-- Plates, sheets and strip		kg						Free				15%	15%	7.5%	2%	15% or Rs.25/= per kg		
	4008.29	-- Other		kg						Free				15%	15%	7.5%	2%	15% or Rs.25/= per kg		
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).																		
		- Not reinforced or otherwise combined with other materials :																		
	4009.11	-- Without fittings		kg						Free				15%	15%	7.5%	2%	15% or Rs.25/= per kg		
	4009.12	-- With fittings		kg						Free				15%	15%	7.5%	2%	15% or Rs.25/= per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
		- Reinforced or otherwise combined only with metal:																		
	4009.21	-- Without fittings		kg						Free				15%	15%	7.5%	2%	15% or Rs.25/= per kg		
	4009.22	-- With fittings		kg						Free				15%	15%	7.5%	2%	15% or Rs.25/= per kg		
		- Reinforced or otherwise combined only with textile materials :																		
	4009.31	-- Without fittings		kg						Free				15%	15%	7.5%	2%	15% or Rs.25/= per kg		
	4009.32	-- With fittings		kg						Free				15%	15%	7.5%	2%	15% or Rs.25/= per kg		
		- Reinforced or otherwise combined with other materials :																		
	4009.41	-- Without fittings		kg						Free				15%	15%	7.5%	2%	15% or Rs.25/= per kg		
	4009.42	-- With fittings		kg						Free				15%	15%	7.5%	2%	15% or Rs.25/= per kg		
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.																		
		- Conveyor belts or belting :																		
	4010.11	-- Reinforced only with metal		kg						Free				15%	15%	7.5%	2%	10%		
	4010.12	-- Reinforced only with textile materials		kg						Free				15%	15%	7.5%	2%	10%		
	4010.19	-- Other		kg						Free				15%	15%	7.5%	2%	10%		
		- Transmission belts or belting :																		
	4010.31	-- 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%	15%	7.5%	2%	10%		

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	4010.32	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm		kg									15%	15%	7.5%	2%	10%		
	4010.33	-- 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%	15%	7.5%	2%	10%		
	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		kg									15%	15%	7.5%	2%	10%		
	4010.35	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm		kg									15%	15%	7.5%	2%	10%		
	4010.36	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm		kg									15%	15%	7.5%	2%	10%		
	4010.39	-- Other		kg									15%	15%	7.5%	2%	10%		
40.11		New pneumatic tyres, of rubber (+).																	
	4011.10	- Of a kind used on motor cars (including station wagons and racing cars)		u									30% or Rs.210/= per kg	15%	7.5%	2%	15% or Rs.90 per kg		
	4011.20	- Of a kind used on buses or lorries :																	
		--- Having a rim size 20 inches and above																	
	4011.20.11	---- Tyre casing without marking		u									15% or Rs. 80/= per kg	15%	7.5%	2%	10% or Rs.75 per kg		
	4011.20.19	---- Other		u									15% or Rs.80/= per kg	15%	7.5%	2%	10% or Rs.75 per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	4011.20.90	--- Other		u										30% or Rs.140/= per kg	15%	7.5%	2%	20% or Rs.90 per kg		
	4011.30	- Of a kind used on aircraft		u								5%	4.5%	15%	15%	7.5%	2%	10%		
	4011.40	- Of a kind used on motorcycles		u										30% or Rs.160/= per kg	15%	7.5%	2%	15% or Rs.90/= per kg		
	4011.50	- Of a kind used on bicycles		u										30%	15%	7.5%	2%	15%		
		- Other, having a "herring-bone" or similar tread :																		
	4011.61	-- Of a kind used on agricultural or forestry vehicles and machines		u										30%	15%	7.5%	2%	10%		
	4011.62	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		u										30%	15%	7.5%	2%	10%		
	4011.63	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm		u										30%	15%	7.5%	2%	10%		
	4011.69	-- Other		u										30%	15%	7.5%	2%	15%		
		- Other :																		
	4011.92	-- Of a kind used on agricultural or forestry vehicles and machines		u										30%	15%	7.5%	2%	5%		
	4011.93	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		u										30%	15%	7.5%	2%	5%		
	4011.94	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm		u										30%	15%	7.5%	2%	5%		
	4011.99	-- Other :																		
	4011.99.10	--- Of a kind used on auto trishaws		u										30% or Rs.150/= per kg	15%	7.5%	2%	15% or Rs.80/= per kg		
	4011.99.90	--- Other		u										30% or Rs.210/= per kg	15%	7.5%	2%	15%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber (+).																		
		- Retreaded tyres :																		
	4012.11	-- Of a kind used on motor cars (including station wagons and racing cars)	L	u										30%	15%	7.5%	2%	10%		
	4012.12	-- Of a kind used on buses or lorries	L	u										30%	15%	7.5%	2%	10%		
	4012.13	-- Of a kind used on aircraft	L	u										30%	15%	7.5%	2%	10%		
	4012.19	-- Other	L	u										30%	15%	7.5%	2%	10%		
	4012.20	- Used pneumatic tyres	L	u										30%	15%	7.5%	2%	10%		
	4012.90	- Other :																		
	4012.90.10	--- Solid tyres		u										30%	15%	7.5%	2%	10%		
	4012.90.90	--- Other		u										30%	15%	7.5%	2%	10%		
40.13		Inner tubes, of rubber.																		
	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries		u										30%	15%	7.5%	2%	15%		
	4013.20	- Of a kind used on bicycles		u										30%	15%	7.5%	2%	15%		
	4013.90	- Other		u										30%	15%	7.5%	2%	15%		
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.																		
	4014.10	- Sheath contraceptives		kg						Free		Free	Free	Free	15%	7.5%	2%	10%		
	4014.90	- Other		kg						Free		Free	Free	Free	15%	7.5%	2%	10%		
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber (+).																		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
		- Gloves, mittens and mitts :																		
	4015.11	-- Surgical		kg						Free				15%	15%	7.5%	2%			
	4015.19	-- Other		kg										30%	15%	7.5%	2%	10%		
	4015.90	- Other		kg										30%	15%	7.5%	2%	10%		
40.16		Other articles of vulcanised rubber other than hard rubber.																		
	4016.10	- Of cellular rubber		kg										15%	15%	7.5%	2%	10%		
		- Other :																		
	4016.91	-- Floor coverings and mats		kg										30%	15%	7.5%	2%	15%		
	4016.92	-- Erasers		kg										30%	15%	7.5%	2%	15%		
	4016.93	-- Gaskets, washers and other seals :																		
	4016.93.10	--- Of textiles machinery of headings 84.44 to 84.48		kg						Free				Free	15%	7.5%	2%	10%		
	4016.93.20	--- Of agricultural, dairy and poultry machinery and equipment		kg						Free				Free	15%	7.5%	2%	10%		
	4016.93.90	--- Other		kg						Free				15%	15%	7.5%	2%	10%		
	4016.94	-- Boat or dock fenders, whether or not inflatable		kg										30%	15%	7.5%	2%	15%		
	4016.95	-- Other inflatable articles :																		
	4016.95.10	--- Air bags and steam bags for re-treading of tyres		kg										15%	15%	7.5%	2%	10%		
	4016.95.20	--- Marine air bags for lifting small craft from sea and transporting		kg										15%	15%	7.5%	2%			
	4016.95.90	--- Other		kg										30%	15%	7.5%	2%	10%		
	4016.99	-- Other :																		
	4016.99.10	--- Being parts of textile machinery of headings 84.44 to 84.48		kg						Free				Free	15%	7.5%	2%	10%		
	4016.99.20	--- Being parts of agricultural, dairy and poultry, milling and printing machinery and equipment		kg						Free				Free	15%	7.5%	2%	10%		
	4016.99.90	--- Other		kg						Free				15%	15%	7.5%	2%	10%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
40.17	4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:																		
	4017.00.10	--- Waste and scrap	L	kg										15%	15%	7.5%	2%	10%		
	4017.00.90	--- Other		kg										15%	15%	7.5%	2%	10%		