

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Surcharge on Customs Duty	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	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	- Natural rubber latex, whether or not pre-vulcanised :																						
	4001.10.10	--- Centrifuged rubber	kg							Free					20%	18%	10%			Rs.15/= per kg		2.5%		
	4001.10.90	--- Other	kg							Free					20%	18%	10%			Rs.15/= per kg		2.5%		
		- Natural rubber in other forms :																						
	4001.21	-- Smoked sheets :																						
	4001.21.10	--- R.S.S.1	kg							Free					20%	18%	Ex			Rs.15/= per kg		2.5%		
	4001.21.20	--- R.S.S.2	kg							Free					20%	18%	Ex			Rs.15/= per kg		2.5%		
	4001.21.30	--- R.S.S.3	kg							Free					20%	18%	10%			Rs.15/= per kg		2.5%		
	4001.21.40	--- R.S.S.4	kg							Free					20%	18%	Ex			Rs.15/= per kg		2.5%		
	4001.21.50	--- R.S.S.5	kg							Free					20%	18%	Ex			Rs.15/= per kg		2.5%		
	4001.21.90	--- Other	kg							Free					20%	18%	10%			Rs.15/= per kg		2.5%		
	4001.22	-- Technically specified natural rubber (TSNR):																						
	4001.22.10	--- TSNR CV	kg							Free					20%	18%				Rs.15/= per kg		2.5%		
	4001.22.20	--- TSNR 3L	kg							Free					20%	18%				Rs.15/= per kg		2.5%		
	4001.22.30	--- TSNR 5	kg							Free					20%	18%				Rs.15/= per kg		2.5%		
	4001.22.40	--- TSNR 10	kg							Free					20%	18%				Rs.15/= per kg		2.5%		
	4001.22.50	--- TSNR 20	kg							Free					20%	18%				Rs.15/= per kg		2.5%		
	4001.22.60	--- TSNR 50	kg							Free					20%	18%				Rs.15/= per kg		2.5%		
	4001.22.90	--- Other	kg							Free					20%	18%				Rs.15/= per kg		2.5%		
	4001.29	-- Other :																						
		--- Crepe :																						
	4001.29.11	---- Sole	kg							Free					20%	18%	Ex			Rs.15/= per kg		2.5%		
	4001.29.12	---- Pale	kg							Free					20%	18%	Ex			Rs.15/= per kg		2.5%		
	4001.29.13	---- Brown	kg							Free					20%	18%	Ex			Rs.15/= per kg		2.5%		

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	4001.29.14	--- Scrap	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%		
	4001.29.20	--- Block rubber	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%		
	4001.29.30	--- Low nitrogen natural rubber (LNNR)	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%		
	4001.29.40	--- Deproteinized natural rubber (DPNR)	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%		
	4001.29.50	--- MG rubber	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%		
	4001.29.60	--- SP rubber	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%		
	4001.29.70	--- Other chemically modified form of rubber	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%		
	4001.29.80	--- Cup lumps	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%		
	4001.29.90	--- Other	kg							Free					20%	18%	10%		Rs.15/= per kg		2.5%		
	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg							Free					20%	18%	Ex		Rs.15/= per kg		2.5%		
<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	-- Latex	kq					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	4002.19	-- Other	kq					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	4002.20	- Butadiene rubber (BR)	kq					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
		- 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	Free	18%	10%	6%					2.5%	
	4002.39	-- Other	kq					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
		- Chloroprene (Chlorobutadiene) rubber (CR) :																					
	4002.41	-- Latex	kq					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	4002.49	-- Other	kq					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
		- Acrylonitrile-butadiene rubber (NBR) :																					
	4002.51	-- Latex	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	4002.59	-- Other	kq					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	4002.60	- Isoprene rubber (IR)	kq						Free						20%	18%	10%	6%				2.5%	
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	4002.80	- Mixtures of any product of heading 40.01 with any product of this heading	kg					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		- Other :																					
	4002.91	-- Latex	kq					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	4002.99	-- Other	kq					Free			Free	Free	Free	Free	18%	10%	6%					2.5%	
<b>40.03</b>		<b>Reclaimed rubber in primary forms or in plates, sheets or strip.</b>	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	

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<b>40.04</b>		<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											20%	18%	10%	6%				2.5%	
	4004.00.20	--- Scrap and waste of micro cellular	kg	L											20%	18%	Ex					2.5%	
	4004.00.90	--- Other	kg	L											20%	18%	10%	6%				2.5%	
<b>40.05</b>		<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>																					
	4005.10	- Compounded with carbon black or silica																					
		--- With silica																					
	4005.10.11	--- Of natural rubber	kg												20%	18%	10%		Rs.5/= per kg			2.5%	
	4005.10.19	--- Other	kg												Free	Free	18%	10%	6%			2.5%	
		--- With carbon black																					
	4005.10.21	--- Of natural rubber	kg												20%	18%	10%		Rs.5/= per kg			2.5%	
	4005.10.29	--- Other	kg												Free	Free	18%	10%	6%			2.5%	
	4005.20	- Solutions; dispersions other than those of subheading 4005.10	kg												20%	18%	10%		Rs.5/= per kg			2.5%	
		- Other :																					
	4005.91	-- Plates, sheets and strip	kg												20%	18%	10%		Rs.5/= per kg			2.5%	
	4005.99	-- Other	kg												20%	18%	10%		Rs.5/= per kg			2.5%	
<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	- "Camel-back" strips for retreading rubber tyres	kg						Free						20%	18%	Ex		Rs.5/= per kg			2.5%	
	4006.90	- Other	kg												20%	18%	10%		Rs.5/= per kg			2.5%	
<b>40.07</b>		<b>Vulcanised rubber thread and cord.</b>	kg						Free				1.5%	Free	Free	18%	10%	6%				2.5%	
<b>40.08</b>		<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>																					
		- Of cellular rubber :																					

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	4008.11	--	Plates, sheets and strip	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%		
	4008.19	--	Other	kg												20%	18%	10%		5% or Rs.18/= per kg		2.5%		
	4008.21	-	Of non-cellular rubber :																					
	4008.21	--	Plates, sheets and strip	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%		
	4008.29	--	Other	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%		
<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	--	Without fittings	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%		
	4009.12	--	With fittings	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%		
		-	Reinforced or otherwise combined only with metal:																					
	4009.21	--	Without fittings :																					
	4009.21.10	---	Intended for transfer of liquefied petroleum gas	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%		
			<i>Hose and Hose assemblies for Liquefied Petroleum Gas</i>		S																			
	4009.21.90	---	Other	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%		
	4009.22	--	With fittings :																					
	4009.22.10	---	Intended for transfer of liquefied petroleum gas	kg							Free					20%	18%	Ex		5% or Rs.18/= per kg		2.5%		
			<i>Hose and Hose assemblies for Liquefied Petroleum Gas</i>		S																			
	4009.22.90	---	Other	kg							Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%		
		-	Reinforced or otherwise combined only with textile materials :																					
	4009.31	--	Without fittings :																					
	4009.31.10	---	Intended for transfer of liquefied petroleum gas	kg							Free					20%	18%	10%		5% or Rs.18/=		2.5%		

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		<i>Hose and Hose assemblies for Liquefied Petroleum Gas</i>	kg	S							Free					20%	18%	10%		Rs.18/= per kg		2.5%			
	4009.31.90	--- Other	kg								Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%			
	4009.32	-- With fittings :																							
	4009.32.10	--- Intended for transfer of liquefied petroleum gas	kg								Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%			
		<i>Hose and Hose assemblies for Liquefied Petroleum Gas</i>	kg	S																					
	4009.32.90	--- Other	kg								Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%			
		- Reinforced or otherwise combined with other materials :																							
	4009.41	-- Without fittings :																							
	4009.41.10	--- Intended for transfer of liquefied petroleum gas	kg								Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%			
		<i>Hose and Hose assemblies for Liquefied Petroleum Gas</i>	kg	S																					
	4009.41.90	--- Other	kg								Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%			
	4009.42	-- With fittings :																							
	4009.42.10	--- Intended for transfer of liquefied petroleum gas	kg								Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%			
		<i>Hose and Hose assemblies for Liquefied Petroleum Gas</i>	kg	S																					
	4009.42.90	--- Other	kg								Free					20%	18%	10%		5% or Rs.18/= per kg		2.5%			
<b>40.10</b>		<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>																							
		- Conveyor belts or belting :																							
	4010.11	-- Reinforced only with metal	kg								Free					20%	18%	10%					2.5%		
	4010.12	-- Reinforced only with textile materials	kg								Free					20%	18%	10%					2.5%		
	4010.19	-- Other	kg								Free					20%	18%	10%					2.5%		
		- 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													20%	18%	10%					2.5%		
	4010.32	-- 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													20%	18%	10%					2.5%		

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	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												20%	18%	10%				2.5%	
	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												20%	18%	10%				2.5%	
	4010.35	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg												10%	18%	10%				2.5%	
	4010.36	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg												20%	18%	10%				2.5%	
	4010.39	-- Other	kg												20%	18%	10%	6%			2.5%	
<b>40.11</b>		<b>New pneumatic tyres, of rubber (+).</b>																				
	4011.10	- 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												Free	18%	Ex				2.5%	
	4011.10.90	--- Other	u												20% or Rs.270/= per kg	18%	10%		25% or Rs.330/= per kg		2.5%	
	4011.20	- Of a kind used on buses or lorries : --- Having a rim size 20 inches and above :																				
	4011.20.11	---- Tyre casing without markings	u												20% or Rs.220/= per kg	18%	10%				2.5%	
	4011.20.19	---- Other	u												20% or Rs.220/= per kg	18%	10%				2.5%	
	4011.20.90	--- Other	u												20% or Rs.200/= per kg	18%	10%		30% or Rs.350/= per kg		2.5%	
	4011.30	- Of a kind used on aircraft	u												20%	18%	Ex				2.5%	
	4011.40	- Of a kind used on motorcycles  <i>Motor cycle and scooter tyres</i>	u												20% or Rs.240/= per kg	18%	10%		25% or Rs.300/= per kg		2.5%	
	4011.50	- Of a kind used on bicycles <i>Bicycle Tyres</i>	u	S											20%	18%	10%		25%		2.5%	
	4011.70	- Of a kind used on agricultural or forestry vehicles and machines	u												20%	18%	10%		10%		2.5%	
	4011.80	- 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												20%	18%	10%		5%		2.5%	
	4011.80.90	--- Having a rim size exceeding 61 cm	u												20%	18%	10%		5%		2.5%	
	4011.90	- Other:																				
	4011.90.10	--- Of a kind used on auto trishaws	u												20% or Rs.140/= per kg	18%	10%		25% or Rs.170/= per kg		2.5%	

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	4011.90.90	--- Other <i>Motor cycle and scooter tyres</i>	u	S											20% or Rs.350/= per kg	18%	10%		13% or Rs.250/= per kg		2.5%	
<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	-- Of a kind used on motor cars (including station wagons and racing cars)	u	B											20%	18%	Ex		8%		2.5%	
	4012.12	-- Of a kind used on buses or lorries	u	B											20%	18%	Ex		8%		2.5%	
	4012.13	-- Of a kind used on aircraft	u	B											20%	18%	Ex		5%		2.5%	
	4012.19	-- Other	u	B											20%	18%	Ex		8%		2.5%	
	4012.20	- Used pneumatic tyres	u	B											20%	18%	Ex		8%		2.5%	
	4012.90	- Other :																				
	4012.90.10	--- Solid tyres	u												20%	18%	10%		5%		2.5%	
	4012.90.90	--- Other	u												20%	18%	10%		8%		2.5%	
<b>40.13</b>		<b>Inner tubes, of rubber.</b>																				
	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u												20%	18%	10%		10%		2.5%	
	4013.20	- Of a kind used on bicycles <i>Bicycle Tubes</i>	u	S											20% or Rs.140/= per kg	18%	10%		10% or Rs.100/= per kg		2.5%	
	4013.90	- Other :																				
	4013.90.10	--- Of a kind used on three wheelers & motorcycles	u												20% or Rs.140/= per kg	18%	10%		20% or Rs.200/= per kg		2.5%	
	4013.90.90	--- Other	u												20% or Rs.140/= per kg	18%	10%		10% or Rs.100/= per kg		2.5%	
<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	- Sheath contraceptives	kq						Free		Free	Free	Free	Free	Free	18%	10%	6%			2.5%	
	4014.90	- Other	kq						Free		Free	Free	Free	Free	Free	18%	10%	6%			2.5%	
<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 :																				
	4015.12	-- Of a kind used for medical, surgical, dental or veterinary purposes	kg						Free						20%	18%	Ex				2.5%	
	4015.19	-- Other	kq												20%	18%	10%		15%		2.5%	
	4015.90	- Other	kq												20%	18%	10%		15%		2.5%	
<b>40.16</b>		<b>Other articles of vulcanised rubber other than hard rubber.</b>																				

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	4016.10	- Of cellular rubber	kg												20%	18%	10%		5%		2.5%		
		- Other :																					
	4016.91	-- Floor coverings and mats	kg												20%	18%	10%		20%		2.5%		
	4016.92	-- Erasers	kg												20%	18%	10%		20%		2.5%		
	4016.93	-- Gaskets, washers and other seals :																					
	4016.93.10	--- Of textiles machinery of headings 84.44 to 84.48	kg							Free				Free	Free	18%	10%	6%			2.5%		
	4016.93.20	--- Of agricultural, dairy and poultry machinery and equipment	kg							Free				Free	Free	18%	10%	6%			2.5%		
	4016.93.90	--- Other	kg							Free					10%	18%	10%		5%		2.5%		
	4016.94	-- Boat or dock fenders, whether or not inflatable	kg												20%	18%	10%		10%		2.5%		
	4016.95	-- Other inflatable articles :																					
	4016.95.10	--- Air bags and steam bags for re-treading of tyres	kg												20%	18%	10%		5%		2.5%		
	4016.95.20	--- Marine air bags for lifting small crafts from sea and transporting	kg												30%	18%	Ex				2.5%		
	4016.95.90	--- Other	kg												20%	18%	10%		15%		2.5%		
	4016.99	-- Other :														18%							
	4016.99.10	--- Being parts of textile machinery of headings 84.44 to 84.48	kg							Free				Free	Free	18%	10%	6%			2.5%		
	4016.99.20	--- Being parts of agricultural, dairy, poultry, milling and printing machinery and equipment	kg							Free				Free	Free	18%	10%	6%			2.5%		
	4016.99.90	--- Other	kg							Free					20%	18%	10%		4%		2.5%		
<b>40.17</b>	<b>4017.00</b>	<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											20%	18%	Ex				2.5%		
	4017.00.90	--- Other	kg												20%	18%	10%				2.5%		