

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:
 - (a) Lubricating preparations of heading 27.10 or 34.03;
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (heading 30.01);
 - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
 - (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Run gums or ester gums (heading 38.06);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);

- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819.00);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 3822.00);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 4201.00) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases) ;
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or

- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 3910.00);
 - (e) Resols (heading 39.09) and other prepolymers.
4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 3914.00).
8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;

- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) Gutters and fittings therefor;
- (d) Doors, windows and their frames and thresholds for doors;
- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - (a) Where there is a subheading named "other" in the same series:
 - (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

- (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named "Other," provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining Subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
- (b) Where there is no subheading named "Other" in the same series:
- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43.00, the term "plasticisers" includes secondary plasticisers.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I – PRIMARY FORMS		
39.01	Polymers of ethylene, in primary forms.		
3901.10.00	Polyethylene having a specific gravity of less than 0.94	Free	kg
3901.20.00	Polyethylene having a specific gravity of 0.94 or more	Free	kg
3901.30.00	Ethylene-vinyl acetate copolymers	Free	kg
3901.90.00	Other	Free	kg
39.02	Polymers of propylene or of other olefins, in primary forms.		
3902.10.00	Polypropylene	Free	kg
3902.20.00	Polyisobutylene	Free	kg
3902.30.00	Propylene copolymers	Free	kg
3902.90.00	Other	Free	kg
39.03	Polymers of styrene, in primary forms.		
	Polystyrene:		
3903.11.00	Expansible	Free	kg
3903.19.00	Other	Free	kg
3903.20.00	Styrene-acrylonitrile (SAN) copolymers	Free	kg
3903.30.00	Acrylonitrile-butadiene-styrene (ABS) copolymers	Free	kg
3903.90.00	Other	Free	kg
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		
3904.10.00	Poly (vinyl chloride), not mixed with any other substances	Free	kg
	Other poly (vinyl chloride):		
3904.21.00	Non-plasticised	Free	kg
3904.22.00	Plasticised	Free	kg
3904.30.00	Vinyl chloride-vinyl acetate copolymers	Free	kg
3904.40.00	Other vinyl chloride copolymers	Free	kg
3904.50.00	Vinylidene chloride polymers	Free	kg
	Fluoro-polymers:		
3904.61.00	Polytetrafluoroethylene	Free	kg
3904.69.00	Other	Free	kg
3904.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
39.05 3905.12.00 3905.19.00 3905.21.00 3905.29.00 3905.30.00 3905.91.00 3905.99.00	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms. Poly (vinyl acetate): In aqueous dispersion Other Vinyl acetate copolymers: In aqueous dispersion Other Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups Other: Copolymers Other	 Free Free Free Free Free Free Free	 kg kg kg kg kg kg kg
39.06 3906.10.00 3906.90.00	Acrylic polymers in primary forms. Poly (methyl methacrylate) Other	 Free Free	 kg kg
39.07 3907.10.00 3907.20.00 3907.30.00 3907.40.00 3907.50.00 3907.60.00 3907.70.00 3907.91.00 3907.99.00	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. Polyacetals Other polyethers Epoxide resins Polycarbonates Alkyd resins Poly (ethylene terephthalate) Poly (lactic acid) Other polyesters: Unsaturated Other	 Free Free Free Free Free Free Free Free Free	 kg kg kg kg kg kg kg kg kg
39.08 3908.10.00 3908.90.00	Polyamides in primary forms. Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 Other	 Free Free	 kg kg
39.09 3909.10.00 3909.20.00	Amino-resins, phenolic resins and polyurethanes, in primary forms. Urea resins; thiourea resins Melamine resins	 Free Free	 kg kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3909.30.00	Other amino-resins	Free	kg
3909.40.00	Phenolic resins	Free	kg
3909.50.00	Polyurethanes	Free	kg
3910.00.00	Silicones in primary forms.	Free	kg
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		
3911.10.00	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	Free	kg
3911.90.00	Other	Free	kg
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		
	Cellulose acetates:		
3912.11.00	Non-plasticised	Free	kg
3912.12.00	Plasticised	Free	kg
3912.20.00	Cellulose nitrates (including collodions)	Free	kg
	Cellulose ethers:		
3912.31.00	Carboxymethylcellulose and its salts	Free	kg
3912.39.00	Other	Free	kg
3912.90.00	Other	Free	kg
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		
3913.10.00	Alginic acid, its salts and esters	Free	kg
3913.90.00	Other	Free	kg
3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	II - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
39.15	Waste, parings and scrap, of plastics.		
3915.10.00	Of polymers of ethylene	Free	kg
3915.20.00	Of polymers of styrene	Free	kg
3915.30.00	Of polymers of vinyl chloride	Free	kg
3915.90.00	Of other plastics	Free	kg
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		
3916.10.00	Of polymers of ethylene	5%	kg
3916.20.00	Of polymers of vinyl chloride	5%	kg
3916.90.00	Of other plastics	5%	kg
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		
3917.10.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%	kg
	Tubes, pipes and hoses, rigid:		
3917.21.00	Of polymers of ethylene	15%	kg
3917.22.00	Of polymers of propylene	15%	kg
3917.23.00	Of polymers of vinyl chloride	15%	kg
3917.29.00	Of other plastics	15%	kg
	Other tubes, pipes and hoses:		
3917.31.00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15%	kg
3917.32.00	Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.10	Electrical conduits and other piping, of PVC	15%	kg
3917.32.20	Garden hose	25%	kg
3917.32.90	Other	15%	kg
3917.33.00	Other, not reinforced or otherwise combined with other materials, with fittings:		
3917.33.10	Garden hose	25%	kg
3917.33.90	Other	15%	kg
3917.39.00	Other	15%	kg
3917.40.00	Fittings	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		
3918.10.00	Of polymers of vinyl chloride:		
3918.10.10	Tiles	Free	kg
3918.10.90	Other	Free	kg
3918.90.00	Of other plastics:		
3918.90.10	Tiles	5%	kg
3918.90.90	Other	5%	kg
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		
3919.10.00	In rolls of a width not exceeding 20 cm	15%	kg
3919.90.00	Other:		
3919.90.10	Having the characteristics of articles ready for use, or marked for cutting into such articles	15%	kg
3919.90.90	Other	15%	kg
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		
3920.10.00	Of polymers of ethylene	15%	kg
3920.20.00	Of polymers of propylene	15%	kg
3920.30.00	Of polymers of styrene	15%	kg
	Of polymers of vinyl chloride:		
3920.43.00	Containing by weight not less than 6% of plasticisers.	15%	kg
3920.49.00	Other	15%	kg
	Of acrylic polymers:		
3920.51.00	Of poly (methyl methacrylate)	15%	kg
3920.59.00	Other	15%	kg
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61.00	Of polycarbonates	15%	kg
3920.62.00	Of poly (ethylene terephthalate)	15%	kg
3920.63.00	Of unsaturated polyesters	15%	kg
3920.69.00	Of other polyesters	15%	kg
	Of cellulose or its chemical derivatives:		
3920.71.00	Of regenerated cellulose	15%	kg
3920.73.00	Of cellulose acetate	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3920.79.00	Of other cellulose derivatives	15%	kg
3920.91.00	Of other plastics: Of poly (vinyl butyral)	15%	kg
3920.92.00	Of polyamides	15%	kg
3920.93.00	Of amino-resins	15%	kg
3920.94.00	Of phenolic resins	15%	kg
3920.99.00	Of other plastics	15%	kg
39.21	Other plates, sheets, film, foil and strip, of plastics. Cellular:		
3921.11.00	Of polymers of styrene	15%	kg
3921.12.00	Of polymers of vinyl chloride	15%	kg
3921.13.00	Of polyurethanes	15%	kg
3921.14.00	Of regenerated cellulose	15%	kg
3921.19.00	Of other plastics	15%	kg
3921.90.00	Other	15%	kg
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		
3922.10.00	Baths, shower-baths, sinks and wash-basins:		
3922.10.10	Baths, shower-baths	5%	kg
3922.10.20	Wash-basins	5%	kg
3922.20.00	Lavatory seats and covers	5%	kg
3922.90.00	Other	5%	kg
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		
3923.10.00	Boxes, cases, crates and similar articles:		
3923.10.10	Egg boxes	5%	kg
3923.10.90	Other	5%	kg
	Sacks and bags (including cones):		
3923.21.00	Of polymers of ethylene	15%	kg
3923.29.00	Of other plastics	15%	kg
3923.30.00	Carboys, bottles, flasks and similar articles:		
3923.30.10	Bottles	15%	kg
3923.30.90	Other	5%	kg
3923.40.00	Spools, cops, bobbins and similar supports	5%	kg
3923.50.00	Stoppers, lids, caps and other closures:		
3923.50.10	Lids and caps	15%	kg
3923.50.90	Other	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3923.90.00	Other:		
3923.90.10	Cups	5%	kg
3923.90.90	Other	5%	kg
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.		
3924.10.00	Tableware and kitchenware:		
3924.10.10	Cups, forks, knives, plates, spoons and tumblers	25%	kg
3924.10.20	Drinking straws	25%	kg
3924.10.90	Other	25%	kg
3924.90.00	Other:		
3924.90.10	Ashtrays, buckets, coat-hangers and dustbins	25%	kg
3924.90.20	Flower pots	25%	kg
3924.90.90	Other	25%	kg
39.25	Builders' ware of plastics, not elsewhere specified or included.		
3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:		
3925.10.10	Tanks	10%	kg
3925.10.90	Other	10%	kg
3925.20.00	Doors, windows and their frames and thresholds for doors	15%	kg
3925.30.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15%	kg
3925.90.00	Other:		
3925.90.10	Structural elements used in ceilings or roofs	15%	kg
3925.90.20	Gutters	15%	kg
3925.90.90	Other	15%	kg
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 3914.00.00		
3926.10.00	Office or school supplies	10%	kg
3926.20.00	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	25%	kg
3926.30.00	Fittings for furniture, coachwork or the like	25%	kg
3926.40.00	Statuettes and other ornamental articles	25%	kg
3926.90.00	Other:		
3926.90.10	Articles for use in laboratories	Free	kg
3926.90.20	Transmission, conveyor and elevator belts	5%	kg
3926.90.30	Beads, bolts, screws and washers	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3926.90.40	Covers for electrical switches and outlets and similar articles	5%	kg
3926.90.50	Corners for suitcases, fasteners for handbags; handles	5%	kg
3926.90.60	Handcuffs	25%	kg
3926.90.70	Motor vehicle licence plates	25%	kg
3926.90.90	Other	25%	kg

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 Chapters 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 4003.00 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 electro-positive 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 4004.00, 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, 4003.00, 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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.		
4001.10.00	Natural rubber latex, whether or not pre-vulcanized	Free	kg
4001.21.00	Natural rubber in other forms: Smoked sheets	Free	kg
4001.22.00	Technically specified natural rubber (TSNR)	Free	kg
4001.29.00	Other	Free	kg
4001.30.00	Balata, gutta-percha, guayule, chicle and similar natural gums	Free	kg
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 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):		
4002.11.00	Latex	Free	kg
4002.19.00	Other	Free	kg
4002.20.00	Butadiene rubber (BR)	Free	kg
	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31.00	Isobutene-isoprene (butyl) rubber (IIR)	Free	kg
4002.39.00	Other	Free	kg
	Chloroprene (chlorobutadiene) rubber (CR):		
4002.41.00	Latex	Free	kg
4002.49.00	Other	Free	kg
	Acrylonitrile-butadiene rubber (NBR):		
4002.51.00	Latex	Free	kg
4002.59.00	Other	Free	kg
4002.60.00	Isoprene rubber (IR)	Free	kg
4002.70.00	Ethylene-propylene-non-conjugated diene rubber (EPDM)	Free	kg
4002.80.00	Mixtures of any product of heading 40.01 with any product of this heading	Free	kg
	Other:		
4002.91.00	Latex	Free	kg
4002.99.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	Free	kg
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	Free	kg
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.		
4005.10.00	Compounded with carbon black or silica	Free	kg
4005.20.00	Solutions; dispersions other than those of subheading 4005.10	Free	kg
	Other:		
4005.91.00	Plates, sheets and strip:		
4005.91.10	Sheets for tyre repair	15%	kg
4005.91.90	Other	Free	kg
4005.99.00	Other	Free	kg
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.		
4006.10.00	“Camel-back” strips for retreading rubber tyres	15%	kg
4006.90.00	Other	Free	kg
4007.00.00	Vulcanised rubber thread and cord.	Free	kg
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber.		
	Of cellular rubber:		
4008.11.00	Plates, sheets and strip	15%	kg
4008.19.00	Other	15%	kg
	Of non-cellular rubber:		
4008.21.00	Plates, sheets and strip	15%	kg
4008.29.00	Other	15%	kg
40.09	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).		
	Not reinforced or otherwise combined with other materials:		
4009.11.00	Without fittings	5%	kg
4009.12.00	With fittings	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4009.21.00	Reinforced or otherwise combined only with metal: Without fittings	5%	kg
4009.22.00	With fittings	5%	kg
4009.31.00	Reinforced or otherwise combined only with textile materials: Without fittings	5%	kg
4009.32.00	With fittings	5%	kg
4009.41.00	Reinforced or otherwise combined with other materials: Without fittings	5%	kg
4009.42.00	With fittings	5%	kg
40.10	Conveyor or transmission belts or belting, of vulcanized rubber.		
	Conveyor belts or belting:		
4010.11.00	Reinforced only with metal	5%	kg
4010.12.00	Reinforced only with textile materials	5%	kg
4010.19.00	Other	5%	kg
	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	5%	kg
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	5%	kg
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	5%	kg
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	5%	kg
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%	kg
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%	kg
4010.39.00	Other	5%	kg
40.11	New pneumatic tyres, of rubber.		
4011.10.00	Of a kind used on motor cars (including station wagons and racing cars)	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4011.20.00	Of a kind used on buses or lorries	15%	kg and No
4011.30.00	Of a kind used on aircraft	Free	kg and No
4011.40.00	Of a kind used on motorcycles	5%	kg and No
4011.50.00	Of as kind used on bicycles	5%	kg and No
4011.61.00	Other, having a "herring-bone" or similar tread: Of a kind used on agricultural or forestry vehicles and machines:		
4011.61.10	Tractor	Free	kg and No
4011.61.90	Other	Free	kg and No
4011.62.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%	kg and No
4011.63.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%	kg and No
4011.69.00	Other	5%	kg and No
4011.92.00	Other: Of a kind used on agricultural or forestry vehicles and machines	Free	kg and No
4011.93.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%	kg and No
4011.94.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%	kg and No
4011.99.00	Other	5%	kg and No
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.		
	Retreaded tyres:		
4012.11.00	Of a kind used on motor cars (including station wagons and racing cars)	25%	kg and No
4012.12.00	Of a kind used on buses or lorries	25%	kg and No
4012.13.00	Of a kind used on aircraft	Free	kg and No
4012.19.00	Other	5%	kg and No
4012.20.00	Used pneumatic tyres:		
4012.20.10	For retreading and remoulding	5%	kg and No
4012.20.90	Other	5%	kg and No
4012.90.00	Other	5%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
40.13	Inner tubes, of rubber.		
4013.10.00	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:		
4013.10.10	Of a kind used on motor cars (including station wagons and racing cars)	20%	kg and No
4013.10.20	Of a kind used on buses or lorries	20%	kg and No
4013.20.00	Of a kind used on bicycles	5%	kg and No
4013.90.00	Other:		
4013.90.10	Of a kind used on motor cycles	5%	kg and No
4013.90.90	Other	5%	kg and No
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.		
4014.10.00	Sheath contraceptives	Free	kg and No
4014.90.00	Other	Free	kg
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.		
	Gloves, mittens and mitts:		
4015.11.00	Surgical	Free	kg and pair
4015.19.00	Other	10%	kg and pair
4015.90.00	Other:		
4015.90.10	Articles of apparel	10%	kg
4015.90.90	Other	10%	kg
40.16	Other articles of vulcanized rubber other than hard rubber.		
4016.10.00	Of cellular rubber	25%	kg
	Other:		
4016.91.00	Floor coverings and mats	25%	kg
4016.92.00	Erasers	10%	kg
4016.93.00	Gaskets, washers and other seals	25%	kg
4016.94.00	Boat or dock fenders, whether or not inflatable	25%	kg
4016.95.00	Other inflatable articles	25%	kg
4016.99.00	Other:		
4016.99.10	Rubber bands	25%	kg
4016.99.90	Other	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.		
4017.00.10	Hard rubber (for example, ebonite), in all forms, including waste and scrap	Free	kg
4017.00.20	Articles of hard rubber	5%	kg