

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 4011 to 4013).
3. In headings 4001 to 4003 and 4005, the expression 'primary forms' applies only to the following forms:
 - (a) liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In note 1 to this chapter and in heading 4002, the expression 'synthetic rubber' applies to:
 - (a) unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 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 abovementioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (a) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments 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 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally, for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally, for obtaining 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 4004, the expression 'waste, parings and scrap' means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 4008.
8. Heading 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 4001, 4002, 4003, 4005 and 4008, the expressions 'plates', 'sheets' and 'strip' apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 4008, the expressions 'rods' and 'profile shapes' apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Additional note

1. *Where the woven, knitted or crocheted fabrics, felt or nonwovens are present merely for reinforcing purposes, gloves, mittens or mitts impregnated, coated or covered with cellular rubber belong to Chapter 40, even if they are:*
- *made up from woven, knitted or crocheted fabrics (other than those of heading 5906), felt or nonwovens impregnated, coated or covered with cellular rubber, or*
 - *made up from unimpregnated, uncoated or uncovered woven, knitted or crocheted fabrics, felt or nonwovens and subsequently impregnated, coated or covered with cellular rubber.*

(Note 3(c) to Chapter 56 and note 4, last paragraph, to Chapter 59).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4001	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 prevulcanised	Free	—
	– Natural rubber in other forms:		
4001 21 00	– – Smoked sheets	Free	—
4001 22 00	– – Technically specified natural rubber (TSNR)	Free	—
4001 29 00	– – Other	Free	—
4001 30 00	– Balata, gutta-percha, guayule, chicle and similar natural gums	Free	—
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip:		
	– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002 11 00	– – Latex	Free	—
4002 19 00	– – Other	Free	—
4002 20 00	– Butadiene rubber (BR)	Free	—
	– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002 31 00	– – Isobutene-isoprene (butyl) rubber (IIR)	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4002 39 00	– – Other	Free	—
	– Chloroprene (chlorobutadiene) rubber (CR):		
4002 41 00	– – Latex	Free	—
4002 49 00	– – Other	Free	—
	– Acrylonitrile-butadiene rubber (NBR):		
4002 51 00	– – Latex	Free	—
4002 59 00	– – Other	Free	—
4002 60 00	– Isoprene rubber (IR)	Free	—
4002 70 00	– Ethylene-propylene-non-conjugated diene rubber (EPDM)	Free	—
4002 80 00	– Mixtures of any product of heading 4001 with any product of this heading	Free	—
	– Other:		
4002 91 00	– – Latex	Free	—
4002 99	– – Other:		
4002 99 10	– – – Products modified by the incorporation of plastics	2,9	—
4002 99 90	– – – Other	Free	—
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip	Free	—
4004 00 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Free	—
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:		
4005 10 00	– Compounded with carbon black or silica	Free	—
4005 20 00	– Solutions; dispersions other than those of subheading 4005 10	Free	—
	– Other:		
4005 91 00	– – Plates, sheets and strip	Free	—
4005 99 00	– – Other	Free	—
4006	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	Free	—
4006 90 00	– Other	Free	—
4007 00 00	Vulcanised rubber thread and cord	3	—
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:		
	– Of cellular rubber:		
4008 11 00	– – Plates, sheets and strip	3	—
4008 19 00	– – Other	2,9	—
	– Of non-cellular rubber:		
4008 21	– – Plates, sheets and strip:		
4008 21 10	– – – Floor coverings and mats	3	m ²
4008 21 90	– – – Other	3	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4008 29	-- Other:		
4008 29 10	-- -- Profile shapes, cut to size, for use in civil aircraft ⁽¹⁾	Free	—
4008 29 90	-- -- Other	2,9	—
4009	 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 00	-- Without fittings	3	—
4009 12	-- With fittings:		
4009 12 10	-- -- Suitable for conducting gases or liquids, for use in civil aircraft ⁽¹⁾	Free	—
4009 12 90	-- -- Other	3	—
	– Reinforced or otherwise combined only with metal:		
4009 21 00	-- Without fittings	3	—
4009 22	-- With fittings:		
4009 22 10	-- -- Suitable for conducting gases or liquids, for use in civil aircraft ⁽¹⁾	Free	—
4009 22 90	-- -- Other	3	—
	– Reinforced or otherwise combined only with textile materials:		
4009 31 00	-- Without fittings	3	—
4009 32	-- With fittings:		
4009 32 10	-- -- Suitable for conducting gases or liquids, for use in civil aircraft ⁽¹⁾	Free	—
4009 32 90	-- -- Other	3	—
	– Reinforced or otherwise combined with other materials:		
4009 41 00	-- Without fittings	3	—
4009 42	-- With fittings:		
4009 42 10	-- -- Suitable for conducting gases or liquids, for use in civil aircraft ⁽¹⁾	Free	—
4009 42 90	-- -- Other	3	—
4010	 Conveyor or transmission belts or belting, of vulcanised rubber:		
	– Conveyor belts or belting:		
4010 11 00	-- Reinforced only with metal	6,5	—
4010 12 00	-- Reinforced only with textile materials	6,5	—
4010 13 00	-- Reinforced only with plastics	6,5	—
4010 19 00	-- Other	6,5	—
	– 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	6,5	—
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	6,5	—
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	6,5	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1) and subsequent amendments). See also section II, paragraph B, of the preliminary provisions.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
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	6,5	—
4010 35 00	– – Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	6,5	—
4010 36 00	– – Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	6,5	—
4010 39 00	– – Other	6,5	—
4011	New pneumatic tyres, of rubber:		
4011 10 00	– Of a kind used on motor cars (including station wagons and racing cars)	4,5	p/st
4011 20	– Of a kind used on buses or lorries:		
4011 20 10	– – With a load index not exceeding 121	4,5	p/st
4011 20 90	– – With a load index exceeding 121	4,5	p/st
4011 30	– Of a kind used on aircraft:		
4011 30 10	– – For use on civil aircraft ⁽¹⁾	Free	p/st
4011 30 90	– – Other	4,5	p/st
4011 40	– Of a kind used on motorcycles:		
4011 40 20	– – For rims with a diameter not exceeding 33 cm	4,5	p/st
4011 40 80	– – Other	4,5	p/st
4011 50 00	– Of a kind used on bicycles	4	p/st
	– Other, having a 'herring-bone' or similar tread:		
4011 61 00	– – Of a kind used on agricultural or forestry vehicles and machines	4	p/st
4011 62 00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	4	p/st
4011 63 00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	4	p/st
4011 69 00	– – Other	4	p/st
	– Other:		
4011 92 00	– – Of a kind used on agricultural or forestry vehicles and machines	4	p/st
4011 93 00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	4	p/st
4011 94 00	– – Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	4	p/st
4011 99 00	– – Other	4	p/st
4012	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)	4,5	p/st
4012 12 00	– – Of a kind used on buses or lorries	4,5	p/st

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4012 13	– – Of a kind used on aircraft:		
4012 13 10	– – – For use on civil aircraft ⁽¹⁾	Free	p/st
4012 13 90	– – – Other	4,5	p/st
4012 19 00	– – Other	4,5	p/st
4012 20	– Used pneumatic tyres:		
4012 20 10	– – For use on civil aircraft ⁽¹⁾	Free	p/st
4012 20 90	– – Other	4,5	p/st
4012 90	– Other:		
4012 90 20	– – Solid or cushion tyres	2,5	—
4012 90 30	– – Tyre treads	2,5	—
4012 90 90	– – Tyre flaps	4	—
4013	Inner tubes, of rubber:		
4013 10	– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:		
4013 10 10	– – Of the kind used on motor cars (including station wagons and racing cars)	4	p/st
4013 10 90	– – Of the kind used on buses or lorries	4	p/st
4013 20 00	– Of a kind used on bicycles	4	p/st
4013 90 00	– Other	4	p/st
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:		
4014 10 00	– Sheath contraceptives	Free	—
4014 90	– Other:		
4014 90 10	– – Teats, nipple shields, and similar articles for babies	Free	—
4014 90 90	– – Other	Free	—
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber:		
	– Gloves, mittens and mitts:		
4015 11 00	– – Surgical	2	pa
4015 19	– – Other:		
4015 19 10	– – – Household gloves	2,7	pa
4015 19 90	– – – Other	2,7	pa
4015 90 00	– Other	5	—
4016	Other articles of vulcanised rubber other than hard rubber:		
4016 10	– Of cellular rubber:		
4016 10 10	– – For technical uses, for use in civil aircraft ⁽¹⁾	Free	—
4016 10 90	– – Other	3,5	—
	– Other:		
4016 91 00	– – Floor coverings and mats	2,5	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1) and subsequent amendments). See also section II, paragraph B, of the preliminary provisions.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
4016 92 00	-- Erasers	2,5	—
4016 93	-- Gaskets, washers and other seals:		
4016 93 10	--- For technical uses, for use in civil aircraft ⁽¹⁾	Free	—
4016 93 90	--- Other	2,5	—
4016 94 00	-- Boat or dock fenders, whether or not inflatable	2,5	—
4016 95 00	-- Other inflatable articles	2,5	—
4016 99	-- Other:		
4016 99 10	--- For technical uses, for use in civil aircraft ⁽¹⁾	Free	—
	--- Other:		
4016 99 30	---- Expander sleeves	2,5	—
	---- Other:		
	----- For motor vehicles of headings 8701 to 8705:		
4016 99 52	----- Rubber-to-metal bonded parts	2,5	—
4016 99 58	----- Other	2,5	—
	----- Other:		
4016 99 82	----- Rubber-to-metal bonded parts	2,5	—
4016 99 88	----- Other	2,5	—
4017 00	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	—
4017 00 90	- Articles of hard rubber	Free	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1) and subsequent amendments). See also section II, paragraph B, of the preliminary provisions.