

CHAPTER 40**RUBBER AND ARTICLES THEREOF****ANNO
TATION****NOTES:**

1. Except where the context otherwise requires, throughout this Schedule 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. **A/S.0001**
2. This Chapter does not cover the following: **A/S.0001**
 - (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 Nos. 40.11 to 40.13). **A/S.0001**
1. In headings Nos. 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 prevulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
2. In Note 1 to this Chapter and in heading No. 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;
5.
 - (a) Headings Nos. 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 No. 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 No. 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 No. 40.08.
8. Heading No. 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 Nos. 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 No. 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 | SUB-HEADING | C D | ARTICLE DESCRIPTION | STATISTICAL UNIT | RATES OF DUTY | | | | ANNOTATION | |
|---------|-------------|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------|------|------|------|------------|-----------|
| | | | | | General | EU | SADC | EFTA | | |
| 40.01 | | | Natural rubber, balata, gutta- percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip: | | | | | | | |
| | 4001.10 | 1 | - Natural rubber latex, whether or not pre-vulcanised | kg | free | free | free | free | A/S.0001 | |
| | 4001.2 | | - Natural rubber in other forms: | | | | | | | |
| | 4001.21 | 2 | -- Smoked sheets | kg | free | free | free | free | A/S.0001 | |
| | 4001.22 | 9 | -- Technically specified natural rubber (TSNR) | kg | free | free | free | free | A/S.0001 | |
| | 4001.29 | 3 | -- Other | kg | free | free | free | free | A/S.0001 | |
| | 4001.30 | | - Balata, gutta-percha, guayule, chicle and similar natural gums: | | | | | | | |
| | .15 | 5 | -- Inter-mixtures (excluding crêpe soling sheets) | kg | 15% | free | free | 5,7% | A/S. 0038 | |
| | .90 | 6 | -- Other | kg | free | free | free | free | A/S.0001 | |
| 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: | | | | | | | |
| | 4002.1 | | - Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): | | | | | | | |
| | 4002.11 | | -- Latex: | | | | | | | |
| | | .20 | 6 | --- Pre-vulcanised | kg | free | free | free | free | A/S.0001 |
| | | .90 | 7 | --- Other | kg | 10% | free | free | 3,3% | A/S.0001 |
| | 4002.19 | | -- Other: | | | | | | | |
| | | .20 | 7 | --- Other styrene-butadiene-styrene | kg | free | free | free | free | A/S.0001 |
| | | .90 | 8 | --- Other | kg | 10% | free | free | 3,8% | A/S. 0038 |
| | 4002.20 | | - Butadiene rubber (BR): | | | | | | | |
| | | .20 | 4 | -- Pre-vulcanised latex | kg | free | free | free | free | A/S.0001 |
| | | .30 | 1 | -- Other latex | kg | 10% | free | free | 3,3% | A/S.0001 |
| | | .90 | 5 | -- Other | kg | 10% | free | free | 3,8% | A/S. 0038 |
| | 4002.3 | | - Isobutene-isoprene (butyl rubber) (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): | | | | | | | |
| | 4002.31 | | -- Isobutene-isoprene (butyl) rubber (IIR): | | | | | | | |
| | | .30 | 2 | --- Latex (excluding pre-vulcanised latex) | kg | 10% | free | free | 3,3% | A/S.0001 |
| | | .90 | 6 | --- Other | kg | free | free | free | free | A/S.0001 |
| | 4002.39 | | -- Other: | | | | | | | |
| | | .30 | 3 | --- Latex (excluding pre-vulcanised latex) | kg | 10% | free | free | 3,3% | A/S.0001 |
| | | .90 | 7 | --- Other | kg | free | free | free | free | A/S.0001 |
| 4002.4 | | - Chloroprene (chlorobutadiene) rubber (CR): | | | | | | | | |
| 4002.41 | | -- Latex: | | | | | | | | |
| | .20 | 4 | --- Pre-vulcanised | kg | free | free | free | free | A/S.0001 | |

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|---------|-------------|-----------|-----------------------------------------------------------------------------------------------------------------|------------------|---------------|------|------|----------|------------|
| | | | | | General | EU | SADC | EFTA | |
| 40.02 | 4002.41.30 | 3 | --- Other, containing by mass 90 per cent or more chloroprene in solid form | kg | free | free | free | free | A/S.0001 |
| | .90 | 0 | --- Other | kg | 10% | free | free | 3,3% | A/S.0001 |
| | 4002.49 | 6 | -- Other | kg | free | free | free | free | A/S.0001 |
| | 4002.5 | | - Acrylonitrile-butadiene rubber (NBR): | | | | | | A/S.0001 |
| | 4002.51 | | -- Latex: | | | | | | A/S.0001 |
| | .20 | 4 | --- Pre-vulcanised | kg | free | free | free | free | A/S.0001 |
| | .90 | 5 | --- Other | kg | 10% | free | free | 3,3% | A/S.0001 |
| | 4002.59 | 0 | -- Other | kg | free | free | free | free | A/S.0001 |
| | 4002.60 | 8 | - Isoprene rubber (IR) | kg | free | free | free | free | A/S.0001 |
| | 4002.70 | | - Ethylene-propylene-non-conjugated diene rubber (EPDM): | | | | | | A/S.0001 |
| | .30 | 4 | -- Latex (excluding prevulcanised latex) | kg | 10% | free | free | 3,3% | A/S.0001 |
| | .90 | 8 | -- Other | kg | free | free | free | free | A/S.0001 |
| | 4002.80 | 7 | - Mixtures of any product of heading No. 40.01 with any product of this Heading | kg | 10% | free | free | 3.3% | A/S.0001 |
| | 4002.9 | | - Other: | | | | | | |
| | 4002.91 | | -- Latex: | | | | | | |
| | .20 | 2 | --- Vinylpyridene butadiene styrene latex | kg | free | free | free | free | A/S.0001 |
| | .30 | 1 | --- Other, pre-vulcanised | kg | free | free | free | free | A/S.0001 |
| .90 | 3 | --- Other | kg | 10% | free | free | 3,3% | A/S.0001 | |
| 4002.99 | 9 | -- Other | kg | free | free | free | free | A/S.0001 | |
| 40.03 | 4003.00 | 4 | Reclaimed rubber in primary forms or in plates, sheets or strip. | kg | free | free | free | free | A/S.0001 |
| 40.04 | 4004.00 | 8 | Waste, parings and scrap of rubber (excluding hard rubber) and powders and granules obtained there from. | kg | free | free | free | free | A/S.0001 |
| 40.05 | | | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip: | | | | | | |
| | 4005.10 | 6 | - Compounded with carbon black or silica | kg | 10% | free | free | 3,8% | A/S. 0038 |
| | 4005.20 | 0 | - Solutions; dispersions (excluding those of subheading No. 4005.10) | kg | 10% | free | free | 3,8% | A/S. 0038 |
| | 4005.9 | | - Other: | | | | | | |
| | 4005.91 | | -- Plates, sheets and strip: | | | | | | |
| | .30 | 0 | --- Strip (excluding that of balata gutta-percha or factice), self-adhesive, coated with glass microspheres | kg | free | free | free | free | A/S.0001 |
| | .90 | 4 | --- Other | kg | 10% | free | free | 3,8% | A/S. 0038 |

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| | | | | | General | EU | SADC | EFTA | |
| 40.09 | | | Tubes, pipes and hoses, of vulcanised rubber (excluding hard rubber), with or without their fittings (for example, joints, elbows, flanges | | | | | | |
| | 4009.10 | 0 | - Not reinforced or otherwise combined with other materials: | | | | | | |
| | 4009.11 | 7 | -- Without fittings | kg | 15% | free | free | 5,7% | A/S. 0038 |
| | 4009.12 | 3 | -- With fittings | kg | 15% | free | free | 5,7% | A/S. 0038 |
| | 4009.2 | | - Reinforced or otherwise combined only with metal: | | | | | | |
| | 4009.21 | | -- Without fittings | | | | | | |
| | .10 | 9 | --- With an inside diameter of 100mm or less | kg | free | free | free | free | A/S.0001 |
| | .90 | 7 | --- Other | kg | 15% | free | free | 5,7% | A/S. 0038 |
| | 4009.22 | 8 | -- With fittings | kg | 15% | free | free | 5,7% | A/S.0038 |
| | 4009.3 | | - Reinforced or otherwise combined only with textile material: | | | | | | |
| | 4009.31 | 6 | -- Without fittings | kg | 15% | free | free | 5,7% | A/S. 0038 |
| | 4009.32 | 2 | -- With fittings | kg | 15% | free | free | 5,7% | A/S. 0038 |
| | 4009.4 | | - Reinforced or otherwise combined with other materials: | | | | | | |
| | 4009.41 | 0 | -- Without fittings | kg | 15% | free | free | 5,7% | A/S. 0038 |
| | 4009.42 | 7 | -- With fittings | kg | 15% | free | free | 5,7% | A/S. 0038 |
| 40.10 | | | Conveyor or transmission belts or belting, of vulcanised rubber: | | | | | | |
| | 4010.1 | | - Conveyor belts or belting: | | | | | | |
| | 4010.11 | 7 | -- Reinforced only with metal | kg | 15% | free | free | 5,7% | A/S. 0038 |
| | 4010.12 | 3 | -- Reinforced only with textile materials | kg | 15% | free | free | 5,7% | A/S. 0038 |
| | 4010.13 | 6 | Deleted with effect from 04.06.2007 | | | | | | A/S.0001 |
| | 4010.19 | 8 | -- Other | kg | 15% | free | free | 5,7% | A/S. 0038 |
| | 4010.3 | | - Transmission belts or belting: | | | | | | |
| | 4010.31 | 6 | -- 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% | free | free | 11% | A/S. 0038 |
| | 4010.32 | 2 | -- Endless transmission belts of trapezoidal cross-section (V-belts), (excluding V-ribbed), of an outside circumference exceeding 60 cm but not exceeding 180 cm | kg | 15% | free | free | 11% | A/S. 0038 |
| | 4010.33 | 9 | -- 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% | free | free | 11% | A/S. 0038 |

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| | | | | | General | EU | SADC | EFTA | |
| 40.10 | 4010.34 | 5 | -- Endless transmission belts of trapezoidal cross-section (V-belts), (excluding V-ribbed), of an outside circumference exceeding 180 cm but not exceeding 240 cm | kg | 15% | free | free | 11% | A/S. 0038 |
| | 4010.35 | 1 | -- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | kg | free | free | free | free | A/S.0001 |
| | 4010.36 | 8 | -- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | kg | 15% | free | free | 5,7% | A/S. 0038 |
| | 4010.39 | 9 | -- Other | kg | 15% | free | free | 5,7% | A/S. 0038 |
| 40.11 | | | New pneumatic tyres, of rubber: | | | | | | |
| | 4011.10 | 4 | - Of a kind used on motor cars (including station wagons and racing cars) | u | 30% | 15% | free | 15% | A/S.0001 |
| | 4011.20 | | - Of a kind used on buses or lorries: | | | | | | |
| | .15 | 7 | -- With a load index not exceeding 121 | u | 25% | 15% | free | 15% | A/S.0001 |
| | .25 | 4 | -- With a load index exceeding 121 | u | 25% | 15% | free | 15% | A/S.0001 |
| | 4011.30 | 3 | - Of a kind used on aircraft | u | free | free | free | free | A/S.0001 |
| | 4011.40 | 8 | - Of a kind used on motorcycles | u | free | free | free | free | A/S.0001 |
| | 4011.50 | 2 | - Of a kind used on bicycles | u | free | free | free | free | A/S.0001 |
| | 4011.6 | | - Other, having a 'herring-bone' or similar thread: | | | | | | |
| | 4011.61 | | -- Of a kind used on agricultural or forestry vehicles and machines: | | | | | | |
| | .10 | 0 | --- Having a rim size of less than 91 cm | u | 20% | 10% | free | 10% | A/S.0001 |
| | .20 | 8 | --- Having a rim size of 91 cm or more | u | free | free | free | free | A/S.0001 |
| | 4011.62 | 3 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | u | 20% | 10% | free | 10% | A/S.0001 |
| | 4011.63 | | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm: | | | | | | |
| | .10 | 3 | --- Having a rim size of less than 91 cm | u | 20% | 10% | free | 10% | A/S.0001 |
| | .20 | 0 | --- Having a rim size of 91 cm or more | u | free | free | free | free | A/S.0001 |
| 4011.69 | | -- Other: | | | | | | | |
| .10 | 1 | --- Having a rim size of less than 91 cm | u | 20% | 10% | free | 10% | A/S.0001 | |
| .20 | 9 | --- Having a rim size of 91 cm or more | u | free | free | free | free | A/S.0001 | |

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|---------|-------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------|------|------|------|------------|
| | | | | | General | EU | SADC | EFTA | |
| 40.16 | 4016.94 | 4 | -- Boat or dock fenders, whether or not inflatable | kg | 15% | free | free | 5,7% | A/S. 0038 |
| | 4016.95 | | -- Other inflatable articles: | | | | | | |
| | .10 | 8 | --- Identifiable as integral parts of industrial machinery | kg | free | free | free | free | A/S.0001 |
| | .20 | 5 | --- Rubberised fabric, with hermetically sealed ends, for use as moulds in the manufacture, construction or maintenance of concrete pipes, voided(cavity) blocks, beams, slabs and structures | kg | free | free | free | free | A/S.0001 |
| | .30 | 2 | --- Rubberised fabric, with hermetically sealed ends, for use as stoppers in the closing or sealing of pipes | kg | free | free | free | free | A/S.0001 |
| | .90 | 6 | --- Other | kg | 15% | free | free | 5,7% | A/S. 0038 |
| | 4016.99 | | -- Other: | | | | | | |
| | .10 | 3 | --- Parts of railway and tramway locomotive and rolling-stock; parts of railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft | kg | free | free | free | free | A/S.0001 |
| | .13 | 8 | --- Vulcanised rubber bands in immediate packaging of 20 kg or more | kg | free | free | free | free | A/S.0007 |
| | .15 | 4 | --- Parts of air brakes, vacuum brakes, hydraulic-air brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles | kg | free | free | free | free | A/S.0001 |
| | .17 | 0 | --- Unmounted rubber strips for windscreen wiper blades | kg | free | free | free | free | A/S.0001 |
| | .20 | 0 | --- Other parts for use with motor vehicles | kg | 20% | 10% | free | 12% | A/S. 0038 |
| | .30 | 8 | --- Parts of aircraft, parachutes, rotochutes, aircraft launching gear, deck-arrester or similar gear and ground flying trainers | kg | free | free | free | free | A/S.0001 |
| | .40 | 5 | --- Plugs for baths, sinks and wash Basins | kg | 20% | free | free | 7,6% | A/S. 0038 |
| | .50 | 2 | --- Castrating rings | kg | 20% | free | free | 7,6% | A/S. 0038 |
| | .60 | 4 | --- Cable for launching gliders | kg | free | free | free | free | A/S.0001 |
| | .70 | 7 | --- Collapsible containers, of a capacity of 2 m3 or more | kg | free | free | free | free | A/S.0001 |
| | .85 | 5 | --- Other, identifiable as integral part of industrial machinery | kg | free | free | free | free | A/S.0001 |
| | .87 | 1 | --- Profile shapes, reinforced with steel, of a length exceeding 175 cm but not exceeding 225 cm, with two or more but not exceeding six longitudinal grooves | kg | free | free | free | free | A/S.0001 |
| | .90 | 1 | --- Other | kg | 15% | free | free | 5,7% | A/S. 0038 |
| 40.17 | 4017.00 | | Hard rubber (for example, ebonite) in all forms, including waste and scrap: articles of hard rubber. | kg | free | free | free | free | A/S.0001 |

| HEAD ING | SUB- HEADING | C D | ARTICLE DESCRIPTION | STATIS TICAL UNIT | RATES OF DUTY | | | | ANNOT ATION |
|-------------|-----------------|--------|---------------------|-------------------------|---------------|----|------|------|----------------|
| | | | | | General | EU | SADC | EFTA | |
| | | | BLANK | | | | | | |