

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 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-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 sulfur 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) pasticisers 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;

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(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 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 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.

Heading Subheading CODE	DESCRIPTION	Unit of quantity	WTO	Ordinary Tax	Special preferential import duties (Tax %)															VAT (%)
					ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	VN-EAEUFTA	CPTPP		
								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
								9	10	11	12							19	20	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
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:																			
	- - Exceeding 0.5% by volume of ammonia content:																			
4001.10.11	- - - Centrifuge concentrate rubber latex	kg	3	4,5	0	*	3	0	CN	0		0	0	0	0	0	0	0	0	5
4001.10.19	- - - Other	kg	3	4,5	0	*	3	0	CN	0		0	0	0	0	0	0	0	0	5
	- - Not exceeding 0.5% by volume of ammonia content:																			

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4001.10.21	--- Centrifuge concentrate rubber latex	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.10.29	--- Other	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
	- Natural rubber in other forms:																			
4001.21	-- Smoked sheets:																			
4001.21.10	--- RSS Grade 1	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.21.20	--- RSS Grade 2	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.21.30	--- RSS Grade 3	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.21.40	--- RSS Grade 4	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.21.50	--- RSS Grade 5	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.21.90	--- Other	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.22	-- Technically specified natural rubber (TSNR)																			
4001.22.10	--- TSNR 10	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.22.20	--- TSNR 20	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.22.30	--- TSNR L	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.22.40	--- TSNR CV	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.22.50	--- TSNR GP	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.22.90	--- Other	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.29	-- Other																			
4001.29.10	--- Air-dried sheet	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.29.20	--- Latex crepes	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.29.30	--- Sole crepes	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.29.40	--- Remilled crepes, including flat bark crepes	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.29.50	--- Other crepes	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.29.60	--- Superior processing rubber	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.29.70	--- Skim rubber	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.29.80	--- Scrap (tree, earth or smoked) and cup lump	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	*,5

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	--- Other:																			
4001.29.91	---- In primary forms	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	*,5
4001.29.99	---- Other	kg	3	4,5	0	*	3	0	CN	0	0	0	0	0	0	0	0	0	0	5
4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums:																			
4001.30.20	-- In primary forms	kg	3	4,5	0	1	3	0		0	0	0	0	0	0	0	0	0	0	5
4001.30.90	-- Other	kg	3	4,5	0	1	3	0		0	0	0	0	0	0	0	0	0	0	5
	Exception: A kind of natural rubber in primary form of 40.01																			*
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):																			
4002.11.00	-- Latex	kg	0	5	0	0	3	0		0	0	0	0	0	0	0	0	0	0	10
4002.19	-- Other:																			
4002.19.10	--- In primary forms or in unvulcanised, uncompounded plates, sheets or strip	kg	0	5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	10
4002.19.90	--- Other	kg	0	5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	10
4002.20	- Butadiene rubber (BR)																			
4002.20.10	-- In primary forms	kg	0	5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	10
4002.20.90	-- Other	kg	0	5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	10
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):																			

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4002.31	-- Isobutene-isoprene (butyl) rubber (IIR)																			
4002.31.10	-- Unvulcanised, uncompounded plates, sheets or strip	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4002.31.90	--- Other	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4002.39	-- Other:																			
4002.39.10	-- Unvulcanised, uncompounded plates, sheets or strip	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4002.39.90	--- Other	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
	- Chloroprene (chlorobutadiene) rubber (CR):																			
4002.41.00	-- Latex	kg	0	5	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	10
4002.49	-- Other																			
4002.49.10	--- In primary forms	kg	0	5	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	10
4002.49.90	--- Other	kg	0	5	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	10
	- Acrylonitrile-butadiene rubber (NBR):																			
4002.51.00	-- Latex	kg	0	5	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	10
4002.59	-- Other																			
4002.59.10	--- In primary forms	kg	0	5	0	0	3	0	0	MY	0	0	0	0	0	0	0	0	0	10
4002.59.90	--- Other	kg	0	5	0	0	3	0	0	MY	0	0	0	0	0	0	0	0	0	10
4002.60	- Isoprene rubber (IR)																			
4002.60.10	-- In primary forms	kg	0	5	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	10
4002.60.90	-- Other	kg	0	5	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	10
4002.70	- Ethylene-propylene-nonconjugated diene rubber (EPDM)																			
4002.70.10	-- In primary forms	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
4002.70.90	-- Other	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10

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4002.80	- Mixtures of any product of heading 40.01 with any product of this heading																			
4002.80.10	- - Mixture of natural rubber latex with synthetic rubber latex.	kg	3	4,5	0	1	3	0		0		0	0	0	0	0	0	0	0	10
4002.80.90	- - Other	kg	3	4,5	0	1	3	0		0		0	0	0	0	0	0	0	0	10
	- Other:																			
4002.91.00	- - Latex	kg	0	5	0	0	3	0		0		0	0	0	0	0	0	0	0	10
4002.99	- - Other:																			
4002.99.20	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	kg	3	4,5	0	2	3	0		0		0	0	0	0	0	0	0	0	10
4002.99.90	- - - Other	kg	3	4,5	0	1	3	0		0		0	0	0	0	0	0	0	0	10
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip	kg	3	4,5	0	1	0	0		0		0	0	0	0	0	0	0	0	10
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	kg	3	4,5	0	2	3	0		0		0	0	0	0	0	0	0	0	10
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	-- Of natural gums	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	0	0	0	10
4005.10.90	-- Other	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	0	0	0	10
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	0	0	0	10

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	- Other																		
4005.91	-- Plates, sheets and strip:																		
4005.91.10	--- Of natural gums	kg	5	7,5	0	2	5	0	0		0	0	0	0	0	0	0	0	10
4005.91.90	--- Other	kg	5	7,5	0	2	5	0	0		0	0	0	0	0	0	0	0	10
4005.99	-- Other:																		
4005.99.10	--- Latex	kg	5	7,5	0	2	5	0	0		0	0	0	0	0	0	0	0	10
4005.99.20	--- Natural rubber compounded with substances other than carbon or silica	kg	5	7,5	0	2	5	0	0		0	0	0	0	0	0	0	0	10
4005.99.90	--- Other	kg	5	7,5	0	2	5	0	0		0	0	0	0	0	0	0	0	10
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	kg	3	4,5	0	1	3	0	0		0	0	0	0	0	0	0	0	10
4006.90	- Other:																		
	-- Of natural gums:																		
4006.90.11	--- Articles	kg/unit	3	4,5	0	1	3	0	0	KH	0	0	0	0	0	0	0	0	10
4006.90.19	--- Other	kg/unit	3	4,5	0	1	3	0	0	KH	0	0	0	0	0	0	0	0	10
4006.90.90	-- Other	kg/unit	3	4,5	0	1	3	0	0	KH	0	0	0	0	0	0	0	0	10
4007.00.00	Vulcanised rubber thread and cord	kg/unit	5	7,5	0	*	3	0	0		0	0	0	0	0	0	0	0	10
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:																		

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4008.11.10	--- Exceeding 5 mm in thickness, lined with textile fabric on one side	kg/m ² /unit	3	4,5	0	1	3	0	0	KH, MY	0	0	0	0	0	0	0	0	10
4008.11.20	--- Other, floor tiles and wall tiles	kg/m ² /unit	3	4,5	0	1	3	0	0	KH, MY	0	0	0	0	0	0	0	0	10
4008.11.90	--- Other	kg/m ² /unit	3	4,5	0	1	3	0	0	KH, MY	0	0	0	0	0	0	0	0	10
4008.19.00	-- Other	kg/m ² /unit	3	4,5	0	1	3	0	0	MY	0	0	0	0	0	0	0	0	10
	- Of non-cellular rubber:																		
4008.21	-- Plates, sheets and strip:																		
4008.21.10	--- Exceeding 5 mm in thickness, lined with textile fabric on one side	kg/m ² /unit	3	4,5	0	1	3	0	0	MY, PH	0	0	0	0	0	0	0	0	10
4008.21.20	--- Other, floor tiles and wall tiles	kg/m ² /unit	3	4,5	0	1	3	0	0	MY, PH	0	0	0	0	0	0	0	0	10
4008.21.30	--- Water stop	kg/m ² /unit	3	4,5	0	2	3	0	0	MY, PH	0	0	0	0	0	0	0	0	10
4008.21.40	--- Rubber soling sheet	kg/m ² /unit	3	4,5	0	2	3	0	0	MY, PH	0	0	0	0	0	0	0	0	10
4008.21.90	--- Other	kg/m ² /unit	3	4,5	0	2	3	0	0	MY, PH	0	0	0	0	0	0	0	0	10
4008.29.00	-- Other	kg/m ² /unit	3	4,5	0	2	3	0	0	MY	0	0	0	0	0	0	0	0	10
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:																		
4009.11.00	- - Without fittings	kg/unit	3	4,5	0	2	3	0	0	KH, MY	0	0	0	0	0	0	0	0	10
4009.12	- - With fittings:																		
4009.12.10	- - - Mining slurry suction and discharge	kg/unit	3	4,5	0	1	3	0	0		0	0	0	0	0	0	0	0	10
4009.12.90	- - - Other	kg/unit	3	4,5	0	1	3	0	0		0	0	0	0	0	0	0	0	10

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	- Reinforced or otherwise combined only with metal:																			
4009.21	- - Without fittings:																			
4009.21.10	- - - Mining slurry suction and discharge hoses	kg/unit	3	4,5	0	1	3	0	KH, MY	0	MM	0	0	0	0	0	0	0	0	10
4009.21.90	- - - Other	kg/unit	3	4,5	0	1	3	0	KH, MY	0	MM	0	0	0	0	0	0	0	0	10
4009.22	- - With fittings:																			
4009.22.10	- - - Mining slurry suction and discharge hoses	kg/unit	3	4,5	0	1	3	0	KH, MY	0	MM	0	0	0	0	0	0	0	0	10
4009.22.90	- - - Other	kg/unit	3	4,5	0	1	3	0	KH, MY	0	MM	0	0	0	0	0	0	0	0	10
	- Reinforced or otherwise combined only with textile materials:																			
4009.31	- - Without fittings:																			
4009.31.10	- - - Mining slurry suction and discharge hoses	kg/unit	3	4,5	0	1	3	0	MY, PH	0	MM	0	0	0	0	0	0	0	0	10
4009.31.20	- - - Rubber hose of a kind used for gas stove	kg/unit	3	4,5	0	1	3	0	MY, PH	0	MM, PH	0	0	0	0	0	0	0	0	10
	- - - Other:																			
4009.31.91	- - - - Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 8711	kg/unit	3	4,5	0	1	3	0	MY, PH	0	MM, PH	0	0	0	0	0	0	0	0	10
4009.31.99	- - - - Other	kg/unit	3	4,5	0	1	3	0	MY, PH	0	MM, PH	0	0	0	0	0	0	0	0	10
4009.32	- - With fittings:																			
4009.32.10	- - - Mining slurry suction and discharge hoses	kg/unit	3	4,5	0	1	3	0	MY	0	MM	0	0	0	0	0	0	0	0	10
4009.32.20	- - - Rubber hose of a kind used for gas stove	kg/unit	3	4,5	0	1	3	0	MY	0	MM	0	0	0	0	0	0	0	0	10
4009.32.90	- Other	kg/unit	3	4,5	0	1	3	0	MY	0	MM	0	0	0	0	0	0	0	0	10

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	- Reinforced or otherwise combined with other materials:																			
4009.41	- - Without fittings:																			
4009.41.10	- - - Rubber hose of a kind used for gas stove	kg/unit	3	4,5	0	1	3	0	MY	0		0	0	0	0	0	0	0	0	10
4009.41.90	- - - Other	kg/unit	3	4,5	0	1	3	0	MY	0		0	0	0	0	0	0	0	0	10
4009.42	- - With fittings:																			
4009.42.10	- - - Mining slurry suction and discharge hoses	kg/unit	3	4,5	0	1	3	0		0		0	0	0	0	0	0	0	0	10
4009.42.20	- - - Rubber hose of a kind used for gas stove	kg/unit	3	4,5	0	1	3	0		0		0	0	0	0	0	0	0	0	10
4009.42.90	- - - Other	kg/unit	3	4,5	0	1	3	0		0		0	0	0	0	0	0	0	0	10
40.10	Conveyor or transmission belts or belting, of vulcanised rubber																			
	- Conveyor belts or belting:																			
4010.11.00	- - Reinforced only with metal	kg/unit	5	7,5	0	4	3	0		0	LA, MM	0	0	0	0	0	0	0	0	10
4010.12.00	- - Reinforced only with textile materials	kg/unit	5	7,5	0	2	3	0	KH	0	LA	0	0	0	0	0	0	0	0	10
4010.19.00	- - Other	kg/unit	5	7,5	0	2	3	0		0	KH, LA, MM	0	0	0	0	0	0	0	0	10
	- 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.	kg/unit	15	22,5	0	12	5	0	MY	0	LA, MM, MY, PH	0	0	0	0	0	0	0	0	10
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.	kg/unit	15	22,5	0	12	5	0	MY	0	LA, MM, MY, PH	0	0	0	0	0	0	0	0	10

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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.	kg/unit	15	22,5	0	12	5	0	MY	0	LA, MM, MY	0	0	0	0	0	0	0	0	10
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.	kg/unit	15	22,5	0	12	5	0	MY	0	LA, MM, MY	0	0	0	0	0	0	0	0	10
4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm.	kg/unit	5	7,5	0	2	3	0		0	LA, MM, MY	0	0	0	0	0	0	0	0	10
4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm.	kg/unit	5	7,5	0	2	3	0		0	LA, MM, MY	0	0	0	0	0	0	0	0	10
4010.39.00	-- Other	kg/unit	5	7,5	0	2	3	0	MY	0	LA, MM	0	0	0	0	0	0	0	0	10
40.11	New pneumatic tyres, of rubber																			
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	unit	23	37,5	0	*	16	5		*		25	*	0	10	*	0	20,4	18,1	10
4011.20	- Of a kind used on buses or lorries:																			
4011.20.10	-- Of a width not exceeding 450 mm	unit	23	37,5	0	*	30	50		*		25	*	*	10	*	0	20,4	18,1	10
4011.20.90	-- Other	unit	10	15	0	*	10	5		*		4	*	*	10	*	0	7,5	6,2	10
4011.30.00	- Of a kind used on aircraft	unit	0	5	0	0	0	0		0		0	5	1,5	0	0	0	0	0	10
4011.40.00	- Of a kind used on motorcycles	unit	35	52,5	0	*	38	50		20		20	*	*	10	*	0	30,2	26,9	10
4011.50.00	- Of a kind used on bicycles	unit	35	52,5	0	*	38	50		20		20	*	*	10	*	0	27,8	24,7	10

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4011.70.00	- Of a kind used on agricultural or forestry vehicles and machines	unit	20	30	0			0	ID, MY	0	LA, MM	0	10	3	0	0			10
4011.70.00.10						12	4										0	5	2,5
4011.70.00.20						16	20										0	5	2,5
4011.70.00.90	-- Other					16	7										9,1	10	5
4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines:																		
	- - Having a rim size not exceeding 61 cm:																		
4011.80.11	--- Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines	unit	20	30	0			0	ID, MY	0	LA, MM	0	10	3	0	0	0		10
4011.80.11.10						12	4											10	5
4011.80.11.20							20												
4011.80.11.90	---- Other					16	4											5	2,5
4011.80.19	--- Other	Unit	20	30	0	16	20	0	ID, MY	0	LA, MM	0	10	3	0	0	0		10
4011.80.19.10																		10	5
4011.80.19.90	---- Other																	5	2,5
	-- Having a rim size exceeding 61 cm:																		
4011.80.21	--- Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	unit	20	30	0					0	LA, MM	0				0	0	0	10
4011.80.21.10						12	4	0	ID, MY				10	3				10	5
4011.80.21.20	---- Other, of a kind used on machinery of heading 84.29 or 84.30					12	4	0	ID				10	3					
4011.80.21.90	---- Other					16	20	0	ID				20	6				5	2,5

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4011.80.29	--- Other	unit	20	30	0	16	20			0	LA, MM	0			0	0	0	10	5	10
4011.80.29.10								0	ID, MY				10	3						
4011.80.29.90	---- Other							0	ID				20	6						
4011.90	- Other:																			
4011.90.10	-- Of a kind used on vehicles of Chapter 87	unit	20	30	0			0	ID	0	LA, MM	0			0					10
4011.90.10.10						20	4						10	3		0	4,5	5	2,5	
4011.90.10.90	--- Other					8	10						20	6		*	0	10	5	
4011.90.20	-- Of a kind used on machinery of heading 84.29 or 84.30	unit	20	30	0		4	0	ID	0	LA, MM	0	10	3	0			5	2,5	10
4011.90.20.10						12										0	4,5			
4011.90.20.90	--- Other					8										*	6,8			
4011.90.30	-- Other, of a width exceeding 450 mm	unit	10	15	0	8	4	0	ID				10	3	0		4,5	5	2,5	10
4011.90.30.10										0	LA, MM	0				0				
4011.90.30.90	--- Other									20		10				*				
4011.90.90	-- Other	unit	10	15	0	8	4	0	ID				10	3	0		4,5	5	2,5	10
4011.90.90.10										0	LA, MM	0				0				
4011.90.90.90	--- Other									20		10				*				
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)	unit	30	45	*	*	*	*		*		0	*	*	*	*	*	24,5	21,8	10

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4012.12	-- Of a kind used on buses or lorries:																		
4012.12.10	--- Of a width not exceeding 450 mm	unit	30	45	*	*	*	*	*		0	*	*	*	*	*	24,5	21,8	10
4012.12.90	--- Other	unit	10	15	*	*	*	*	*		0	*	*	*	*	*	8,1	7,2	10
4012.13.00	-- Of a kind used on aircraft	unit	0	5	*	*	*	*	*		0	*	*	*	*	0	0	0	10
4012.19	-- Other:																		
4012.19.30	--- Of a kind used on machinery of heading 84.29 or 84.30	unit	20	30	*	*	*	*	*		0	*	*	*	*	*	16,3	14,5	10
4012.19.40	--- Of a kind used on vehicles of Chapter 87	unit	20	30	*	*	*	*	*		0	*	*	*	*	*			10
4012.19.40.10																	28,6	25,4	
4012.19.40.90	---- Other																16,3	14,5	
4012.19.90	--- Other	unit	20	30	*	*	*	*	*		0	*	*	*	*	*	16,3	14,5	10
4012.20	- Used pneumatic tyres:																		
4012.20.10	-- Of a kind used on motor cars (including station wagons, racing cars)	unit	25	37,5	*	*	*	*	*		0	*	*	*	*	*	20,4	18,1	10
	-- Of a kind used on buses or lorries:																		
4012.20.21	--- Of a width not exceeding 450 mm	unit	25	37,5	*	*	*	*	*		0	*	*	*	*	*	20,4	18,1	10
4012.20.29	--- Other	unit	20	30	*	*	*	*	*		0	*	*	*	*	*	16,3	14,5	10
4012.20.30	-- Of a kind used on aircraft:	unit	0	5	*	*	*	*	*		0	*	*	*	*	0	0	0	10
4012.20.40	-- Of a kind used on motorcycles	unit	25	37,5	*	*	*	*	*		0	*	*	*	*	*	20,4	18,1	10
4012.20.50	-- Of a kind used on bicycles	unit	25	37,5	*	*	*	*	*		0	*	*	*	*	*	20,4	18,1	10
4012.20.60	-- Of a kind used on machinery of heading 84.29 or 84.30	unit	20	30	*	*	*	*	*		0	*	*	*	*	*	16,3	14,5	10
4012.20.70	-- Of a kind used on other vehicles of Chapter 87	unit	20	30	*	*	*	*	*		0	*	*	*	*	*	16,3	14,5	10
	-- Other:																		
4012.20.91	--- Buffed tyres	unit	20	30	*	*	*	*	*		0	*	*	*	*	*	16,3	14,5	10

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4012.20.99	- - - Other	unit	20	30	*	*	*	*		*		0	*	*	*	*	*	16,3	14,5	10
4012.90	- Other:																			
	- - Solid tyres:																			
4012.90.14	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	kg/unit	5	7,5	*	*	*	*		*		0	*	*	*	*	*	24,5	21,8	10
4012.90.15	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09	kg/unit	5	7,5	*	*	*	*		*		0	*	*	*	*	*	3,7	3,1	10
4012.90.16	- - - Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	kg/unit	5	7,5	*	*	*	*		*		0	*	*	*	*	*	3,7	3,1	10
4012.90.19	- - - Other	kg/unit	30	45	*	*	*	*		*		0	*	*	*	*	*	24,5	21,8	10
	- - Cushion tyres:																			
4012.90.21	- - - Of a width not exceeding 450 mm	kg/unit	30	45	*	*	*	*		*		0	*	*	*	*	*	24,5	21,8	10
4012.90.22	- - - Of a width exceeding 450 mm	kg/unit	5	7,5	*	*	*	*		*		0	*	*	*	*	*	3,7	3,1	10
4012.90.70	- - Replaceable tyre treads of a width not exceeding 450 mm	kg/unit	30	45	*	*	*	*		*		0	*	*	*	*	*	24,5	21,8	10
4012.90.80	- - Tyre flaps	kg/unit	30	45	*	*	*	*		*		0	*	*	*	*	*	24,5	21,8	10
4012.90.90	- - Other	kg/unit	5	7,5	*	*	*	*		*		0	*	*	*	*	0	4	3,6	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:																			
	- - Of a kind used on motor cars (including station wagons and racing cars):																			
4013.10.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	unit	30	45	0	*	*	5		*		30	30	30	10	*	0	27,8	24,7	10

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4013.10.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	unit	10	15	0	*	*	5		*		10	*	3	10	*	0	7,5	6,2	10
	- - Of a kind used on buses or lorries:																			
4013.10.21	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	unit	30	45	0	*	*	5		*		30	30	30	10	*	0	27,8	24,7	10
4013.10.29	- - - Suitable for fitting to tyres of a width exceeding 450 mm	unit	10	15	0	*	*	5		*		10	*	3	10	*	0	7,5	6,2	10
4013.20.00	- Of a kind used on bicycles	unit	35	52,5	0	*	*	5		20		20	8	10	10	*	0	28,6	25,4	10
4013.90	- Other:																			
	- - Of a kind used on machinery of heading 84.29 or 84.30:																			
4013.90.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	unit	20	30	0	20	*	5		0	LA, MY	0	6	7,5	10	*	0	16,3	14,3	10
4013.90.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	unit	5	7,5	0	5	*	5		20		5	0	0	5	*	0	3,7	3,1	10
4013.90.20	- - Of a kind used on motorcycles	unit	35	52,5	0	*	*	50		20		20	8	10	10	*	0	28,6	25,4	10
	- - Of a kind used on other vehicles of Chapter 87:																			
4013.90.31	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	unit	30	45	0	*	*	5		0	LA, MY	0	6	7,5	10	*	0	24,5	21,8	10
4013.90.39	- - - Suitable for fitting to tyres of a width exceeding 450 mm	unit	10	15	0	10	*	5		0	LA, MY	0	0	0	5	*	0	3,7	3,1	10
4013.90.40	- - Of a kind used on aircraft	unit	0	5	0	0	0	0		0		0	0	0	0	*	0	0	0	10
	- - Other:																			
4013.90.91	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	unit	30	45	0	*	*	5		0	LA, MY	0	6	7,5	10	*	0	24,5	21,8	10
4013.90.99	- - - Suitable for fitting to tyres of a width exceeding 450 mm	unit	10	15	0	*	*	5		20		5	*	1,5	5	*	0	7,5	6,2	10
40.14	Hygienic and pharmaceutical articles (including teats), of vulcanised rubber other than																			

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	hard rubber, with or without fittings of hard rubber																			
4014.10.00	- Sheath contraceptives	kg/unit	5	7,5	0	2	1	0		0		0	0	0	0	0	0	2,5	1,2	5
4014.90	- Other:																			
4014.90.10	-- Teats for feeding bottles and similar articles	kg/unit	3	4,5	0	1	3	0		0		0	0	0	0	0	0	1,5	0,7	10
4014.90.40	-- Stoppers for pharmaceutical use	kg/unit	3	4,5	0	2	3	0		0		0	0	0	0	*	0	1,5	0,7	10
4014.90.50	-- Finger stalls	kg/unit	3	4,5	0	1	3	0		0		0	0	0	0	0	0	1,5	0,7	10
4014.90.90	-- Other	kg/unit	3	4,5	0	1	3	0		0		0	0	0	0	0	0	1,5	0,7	10
40.15	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	kg/unit	20	30	0	16	10	0		0		0	4	5	0	0	9,1	10	5	5
4015.19.00	-- Other	kg/unit	20	30	0	16	7	0		0		0	4	0	0	0	9,1	10	5	10
4015.90	- Other:																			
4015.90.10	-- Lead aprons	kg/unit	5	7,5	0	2	5	0	KH	0	KH, MY	0	0	0	0	0	0	2,5	1,2	10
4015.90.20	-- Divers' suits (wet suits)	kg/unit	15	22,5	0	12	5	0	KH	0	KH, MY	0	4	2	0	0	0	7,5	3,7	10
4015.90.90	-- Other	kg/unit	20	30	0	*	7	0	KH	0	KH, MY	0	4	0	0	0	9,1	10	5	10
40.16	Other articles of vulcanised rubber other than hard rubber																			
4016.10	- Of cellular rubber:																			
4016.10.10	-- Padding for articles of apparel or clothing accessories	kg/unit	20	30	0	*	7	10	KH	20		20	4	5	0	*	9,1	10	5	10

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4016.10.20	-- Floor tiles and wall tiles	kg/unit	20	30	0	*	7	10	KH	20		20	4	5	0	*	9,1	10	5	10
4016.10.90	-- Other	kg/unit	20	30	0	*	7	10	KH	20		8	4	5	0	*	9,1	10	5	10
	- Other:																			
4016.91	-- Floor coverings and mats:																			
4016.91.10	--- Mats	kg/unit	30	45	0	24	13	0	BN, KH	0	PH	0	8	10	0	0	13,6	17	8,5	10
4016.91.20	--- Tiles	kg/unit	30	45	0	24	13	0	KH	0	PH	0	8	0	0	0	13,6	17	8,5	10
4016.91.90	--- Other	kg/unit	30	45	0	24	13	0	KH	0	PH	0	8	0	0	0	13,6	17	8,5	10
4016.92	-- Erasers:																			
4016.92.10	--- Eraser tips	kg/unit	20	30	0	16	20	0	KH	0		0	4	5	0	0	9,1	10	5	10
4016.92.90	--- Other	kg/unit	20	30	0	16	20	0	KH	0		0	4	5	0	0	9,1	10	5	10
4016.93	-- Gaskets, washers and other seals:																			
4016.93.10	--- Of a kind used to insulate the terminal leads of electrolytic capacitors	kg/unit	3	4,5	0	1	3	0		0		0	0	0	0	0	0	0	0	10
4016.93.20	--- Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04, 87.11	kg/unit	3	4,5	0	1	3	0		0		0	0	0	0	0	0	0	0	10
4016.93.90	--- Other	kg/unit	3	4,5	0	2	3	0		0		0	0	0	0	0	0	0	0	10
4016.94.00	-- Boat or dock fenders, whether or not inflatable	kg/unit	5	7,5	0	2	5	0		0		0	0	0	0	0	0	0	0	10
4016.95.00	-- Other inflatable articles	kg/unit	5	7,5	0	2	5	0		0		0	0	0	0	0	0	0	0	10
4016.99	-- Other:																			
	--- Parts and accessories for vehicles of Chapter 87:																			
4019.99.11	---- For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping	kg/unit	10	15	0	*	10	50		*		10 (G)	10	0	0	*	*	7,5	6,2	10
4016.99.12	---- For vehicles of heading 87.11	kg/unit	10	15	0	*	10	50		*		10 (G)	10	0	0	*	*	7,5	6,2	10

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4016.99.13	---- Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	kg/unit	10	15	0	*	10	50		*		10 (G)	10	0	0	*	*	7,5	6,2	10
4016.99.15	---- For vehicles of heading 87.09, 87.13, 87.15 or 87.16	kg/unit	10	15	0	*	10	50		0	KH, MM, MY	0 (G)	2	2,5	0	*	*	7,5	6,2	10
4016.99.16	---- Bicycle mudguards	kg/unit	25	37,5	0	*	30	10	PH	0	KH, MM, MY	0 (G)	8	10	0	*	11,4	16,6	12,5	10
4016.99.17	---- Bicycle parts	kg/unit	25	37,5	0	*	30	10	PH	0	KH, MM, MY	0 (G)	8	10	0	*	11,4	16,6	12,5	10
4016.99.18	---- Other bicycle accessories	kg/unit	25	37,5	0	*	30	10	PH	0	KH, MM, MY	0 (G)	8	10	0	*	11,4	16,6	12,5	10
4016.99.19	---- Other	kg/unit	5	7,5	0	4	5	0		0		0 (G)	0	0	0	*	0	0	0	10
4016.99.20	--- Parts and accessories of rotocutes of heading 88.04	kg/unit	5	7,5	0	4	5	0		0		0 (G)	0	0	0	*	0	0	0	10
4016.99.30	--- Rubber bands	kg/unit	5	7,5	0	4	5	0		0		0 (G)	0	0	0	*	0	0	0	10
4016.99.40	--- Wall tiles	kg/unit	5	7,5	0	4	5	0		0	KH, MM, MY	0 (G)	0	0	0	*	0	0	0	10
	--- Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses:																			
4016.99.51	---- Rubber rollers	kg/unit	3	4,5	0	2	3	0		0		0 (G)	0	0	0	*	0	0	0	10
4016.99.52	---- Tyre mould bladders	kg/unit	3	4,5	0	2	3	0		0		0 (G)	0	0	0	*	0	0	0	10
4016.99.53	---- Electrical insulator hoods	kg/unit	3	4,5	0	2	3	0		0		0 (G)	0	0	0	*	0	0	0	10
4016.99.54	---- Rubber grommets and rubber covers for automotive wiring harnesses	kg/unit	5	7,5	0	4	5	0		0		0 (G)	0	0	0	*	0	0	0	10
4016.99.59	---- Other	kg/unit	3	4,5	0	2	3	0		0		0 (G)	0	0	0	*	0	0	0	10
4016.99.60	--- Rail pads	kg/unit	5	7,5	0	4	5	0		0		0 (G)	0	0	0	*	0	0	0	10

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4016.99.70	---- Structural bearings including bridge bearings	kg/unit	5	7,5	0	4	5	0		0		0 (G)	0	0	0	*	0	0	0	10
	--- Other:																			
4016.99.91	---- Table coverings	kg/unit	20	30	0	20	7	5		0	KH, MM, MY	0 (G)	4	0	0	*	9,1	10	5	10
4016.99.99	---- Other	kg/unit	5	7,5	0	4	5	0		0	KH, MM, MY	0 (G)	0	0	0	*	0	0	0	10
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber																			
4017.00.10	- Floor tiles and wall tiles	kg/unit	10	15	0	3	4	0		0			0	0	0	0	4,5	5	2,5	10
4017.00.20	- Other articles of hard rubber	kg/unit	10	15	0	3	4	0		0			0	0	0	0	4,5	5	2,5	10
4017.00.90	- Other	kg/unit	10	15	0	3	4	0		0			0	0	0	0	4,5	5	2,5	10