## Chapter 40 Rubber and Articles Thereof

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **4001** |  |  | **Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip** |
| **4001 10 00** | 0.0% |  | **- Natural rubber latex, whether or not prevulcanised** |
|  |  |  | **- Natural rubber in other forms** |
| **4001 21 00** | 0.0% |  | - - Smoked sheets |
| **4001 22 00** | 0.0% |  | - - Technically specified natural rubber (TSNR) |
| **4001 29 00** | 0.0% |  | - - Other |
| **4001 30 00** | 0.0% |  | **- Balata, gutta-percha, guayule, chicle and similar natural gums** |
| **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** | 0.0% |  | - - Latex |
| **4002 19** | 0.0% |  | - - Other |
| **4002 19 10** | 0.0% |  | - - - Styrene-butadiene rubber produced by emulsion polymerisation (E-SBR), in bales |
| **4002 19 20** | 0.0% |  | - - - Styrene-butadiene-styrene block copolymers produced by solution polymerisation (SBS, thermoplastic elastomers), in granules, crumbs or powders |
| **4002 19 30** | 0.0% |  | - - - Styrene-butadiene rubber produced by solution polymerisation (S-SBR), in bales |
| **4002 19 90** | 0.0% |  | - - - Other |
| **4002 20 00** | 0.0% |  | **- Butadiene rubber (BR)** |
|  |  |  | **- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)** |
| **4002 31 00** | 0.0% |  | - - Isobutene-isoprene (butyl) rubber (IIR) |
| **4002 39 00** | 0.0% |  | - - Other |
|  |  |  | **- Chloroprene (chlorobutadiene) rubber (CR)** |
| **4002 41 00** | 0.0% |  | - - Latex |
| **4002 49 00** | 0.0% |  | - - Other |
|  |  |  | **- Acrylonitrile-butadiene rubber (NBR)** |
|  |  |  | **- Acrylonitrile-butadiene rubber (NBR)** |
| **4002 51 00** | 0.0% |  | - - Latex |
| **4002 59 00** | 0.0% |  | - - Other |
| **4002 60 00** | 0.0% |  | **- Isoprene rubber (IR)** |
| **4002 70 00** | 0.0% |  | **- Ethylene-propylene-non-conjugated diene rubber (EPDM)** |
| **4002 70 00** | 0.0% |  | **- Ethylene-propylene-non-conjugated diene rubber (EPDM)** |
| **4002 80 00** | 0.0% |  | **- Mixtures of any product of heading 4001 with any product of this heading** |
|  |  |  | **- Other** |
| **4002 91 00** | 0.0% |  | - - Latex |
| **4002 99** |  |  | - - Other |
| **4002 99 10** | 2.9% |  | - - - Products modified by the incorporation of plastics |
| **4002 99 90** | 0.0% |  | - - - Other |
| **4003 00 00** | 0.0% |  | **Reclaimed rubber in primary forms or in plates, sheets or strip** |
| **4004 00 00** | 0.0% |  | **Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom** |
| **4005** |  |  | **Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip** |
| **4005 10 00** | 0.0% |  | **- Compounded with carbon black or silica** |
| **4005 20 00** | 0.0% |  | **- Solutions; dispersions other than those of subheading 4005 10** |
|  |  |  | **- Other** |
| **4005 91 00** | 0.0% |  | - - Plates, sheets and strip |
| **4005 99 00** | 0.0% |  | - - Other |
| **4006** |  |  | **Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber** |
| **4006 10 00** | 0.0% |  | **- 'Camel-back' strips for retreading rubber tyres** |
| **4006 90 00** | 0.0% |  | **- Other** |
| **4007** |  |  | **Vulcanised rubber thread and cord** |
| **4008** |  |  | **Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber** |
|  |  |  | **- Of cellular rubber** |
| **4008 11 00** | 3.0% |  | - - Plates, sheets and strip |
| **4008 19 00** | 2.9% |  | - - Other |
|  |  |  | **- Of non-cellular rubber** |
| **4008 21** | 3.0% |  | - - Plates, sheets and strip |
| **4008 21 10** | 3.0% |  | - - - Floor coverings and mats |
| **4008 21 90** | 3.0% |  | - - - Other |
| **4008 29** |  |  | - - Other |
| **4008 29 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Profile shapes, cut to size, for use in civil aircraft |
| **4008 29 00 90** | 2.9% |  | - - - Other |
| **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** | 3.0% |  | - - Without fittings |
| **4009 12** |  |  | - - With fittings |
| **4009 12 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Suitable for conducting gases or liquids, for use in civil aircraft |
| **4009 12 00 90** | 3.0% |  | - - - Other |
|  |  |  | **- Reinforced or otherwise combined only with metal** |
| **4009 21 00** | 3.0% |  | - - Without fittings |
| **4009 22** |  |  | - - With fittings |
| **4009 22 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Suitable for conducting gases or liquids, for use in civil aircraft |
| **4009 22 00 90** | 3.0% |  | - - - Other |
|  |  |  | **- Reinforced or otherwise combined only with textile materials** |
| **4009 31 00** | 3.0% |  | - - Without fittings |
| **4009 32** |  |  | - - With fittings |
| **4009 32 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Suitable for conducting gases or liquids, for use in civil aircraft |
| **4009 32 00 90** | 3.0% |  | - - - Other |
|  |  |  | **- Reinforced or otherwise combined with other materials** |
| **4009 41 00** | 3.0% |  | - - Without fittings |
| **4009 42** |  |  | - - With fittings |
| **4009 42 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Suitable for conducting gases or liquids, for use in civil aircraft |
| **4009 42 00 20** | 3.0% |  | - - - Rubber brake hose with - textile strings, - a wall thickness of 3.2 mm, - a metal hollow terminal pressed on both ends, and - one or more mounting brackets, of kind used in the manufacture of goods of Chapter 87 |
| **4009 42 00 90** | 3.0% |  | - - - Other |
| **4010** |  |  | **Conveyor or transmission belts or belting, of vulcanised rubber** |
|  |  |  | **- Conveyor belts or belting** |
| **4010 11 00** | 6.5% |  | - - Reinforced only with metal |
| **4010 12 00** | 6.5% |  | - - Reinforced only with textile materials |
| **4010 19 00** | 6.5% |  | - - Other |
|  |  |  | **- Transmission belts or belting** |
| **4010 31** | 6.5% |  | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm |
| **4010 32 00** | 6.5% |  | - - 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 |
| **4010 33** | 6.5% |  | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm |
| **4010 34 00** | 6.5% |  | - - 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 |
| **4010 35 00** | 6.5% |  | - - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm |
| **4010 36 00** | 6.5% |  | - - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm |
| **4010 39** | 6.5% |  | - - Other |
| **4011** |  |  | **New pneumatic tyres, of rubber** |
| **4011 10 00** | 4.5% |  | **- Of a kind used on motor cars (including station wagons and racing cars)** |
| **4011 10 00** | 4.5% |  | **- Of a kind used on motor cars (including station wagons and racing cars)** |
| **4011 20** | 4.5% |  | **- Of a kind used on buses or lorries** |
| **4011 20 10** | 4.5% |  | - - With a load index not exceeding 121 |
| **4011 20 10** | 4.5% |  | - - With a load index not exceeding 121 |
| **4011 20 90** | 4.5% |  | - - With a load index exceeding 121 |
| **4011 20 90** | 4.5% |  | - - With a load index exceeding 121 |
| **4011 30** |  |  | **- Of a kind used on aircraft** |
| **4011 30 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For use on civil aircraft |
| **4011 30 00 90** | 4.5% |  | - - Other |
| **4011 40 00** | 4.5% |  | **- Of a kind used on motorcycles** |
| **4011 50 00** | 4.0% |  | **- Of a kind used on bicycles** |
| **4011 70 00** | 4.0% |  | **- Of a kind used on agricultural or forestry vehicles and machines** |
| **4011 80 00** | 4.0% |  | **- Of a kind used on construction, mining or industrial handling vehicles and machines** |
| **4011 90 00** | 4.0% |  | **- Other** |
| **4012** |  |  | **Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber** |
|  |  |  | **- Retreaded tyres** |
| **4012 11 00** | 4.5% |  | - - Of a kind used on motor cars (including station wagons and racing cars) |
| **4012 11 00** | 4.5% |  | - - Of a kind used on motor cars (including station wagons and racing cars) |
| **4012 12** | 4.5% |  | - - Of a kind used on buses or lorries |
| **4012 13** |  |  | - - Of a kind used on aircraft |
| **4012 13 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For use on civil aircraft |
| **4012 13 00 90** | 4.5% |  | - - - Other |
| **4012 19 00** | 4.5% |  | - - Other |
| **4012 20** |  |  | **- Used pneumatic tyres** |
| **4012 20 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For use on civil aircraft |
| **4012 20 00 90** | 4.5% |  | - - Other |
| **4012 90** |  |  | **- Other** |
| **4012 90 20** | 2.5% |  | - - Solid or cushion tyres |
| **4012 90 30** | 2.5% |  | - - Tyre treads |
| **4012 90 90** | 4.0% |  | - - Tyre flaps |
| **4013** |  |  | **Inner tubes, of rubber** |
| **4013 10 00** | 4.0% |  | **- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries** |
| **4013 10 00** | 4.0% |  | **- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries** |
| **4013 20 00** | 4.0% |  | **- Of a kind used on bicycles** |
| **4013 90 00** | 4.0% |  | **- Other** |
| **4014** |  |  | **Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber** |
| **4014 10 00** | 0.0% |  | **- Sheath contraceptives** |
| **4014 90 00** | 0.0% |  | **- Other** |
| **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** |
|  |  |  | **- Gloves, mittens and mitts** |
| **4015 11 00** | 2.0% |  | - - Surgical |
| **4015 19 00** | 2.7% |  | - - Other |
| **4015 90 00** | 5.0% |  | **- Other** |
| **4016** |  |  | **Other articles of vulcanised rubber other than hard rubber** |
| **4016 10** |  |  | **- Of cellular rubber** |
| **4016 10 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For technical uses, for use in civil aircraft |
| **4016 10 00 90** | 3.5% |  | - - Other |
|  |  |  | **- Other** |
| **4016 91 00** | 2.5% |  | - - Floor coverings and mats |
| **4016 92 00** | 2.5% |  | - - Erasers |
| **4016 93** |  |  | - - Gaskets, washers and other seals |
| **4016 93 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical uses, for use in civil aircraft |
| **4016 93 00 20** | 2.5% |  | - - - Gasket made of vulcanised rubber (ethylene-propylene-diene monomers), with permissible outflow of the material in the place of mold split of not more than 0.25 mm, in the shape of a rectangle: - with a length of 72 mm or more but not more than 825 mm; - with a width of 18 mm or more but not more than 155 mm |
| **4016 93 00 90** | 2.5% |  | - - - Other |
| **4016 94 00** | 2.5% |  | - - Boat or dock fenders, whether or not inflatable |
| **4016 95 00** | 2.5% |  | - - Other inflatable articles |
| **4016 99** |  |  | - - Other |
|  |  |  | - - - For motor vehicles of headings 8701 to 8705 |
| **4016 99 52** | 2.5% |  | - - - - Rubber-to-metal bonded parts |
| **4016 99 57** | 2.5% |  | - - - - Other |
|  |  |  | - - - Other |
| **4016 99 91** |  |  | - - - - Rubber-to-metal bonded parts |
| **4016 99 91 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - - For technical uses, for use in civil aircraft |
| **4016 99 91 90** | 2.5% |  | - - - - - Other |
| **4016 99 97** |  |  | - - - - Other |
| **4016 99 97 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - - For technical uses, for use in civil aircraft |
| **4016 99 97 30** | 2.5% |  | - - - - - Tyre moulding bladder |
| **4016 99 97 90** | 2.5% |  | - - - - - Other |
| **4017 00 00** | 0.0% |  | **Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber** |