

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 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 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 purpose 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:

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- (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 purpose 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.
10. 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.

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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	00	-Natural rubber latex, whether or not pre-vulcanized	KSD	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-Natural rubber in other forms:			
4001.21.00	00	--Smoked sheets	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4001.22.00	00	--Technically specified natural rubber (TSNR)	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4001.29.00		--Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Sheets and strip .....	KGM		
	90	----Other .....	KGM		
4001.30.00	00	-Balata, gutta-percha, guayule, chicle and similar natural gums	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
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	00	--Latex	KSD	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4002.19.00	00	--Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4002.20.00		-Butadiene rubber (BR)		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Latex .....	KSD		

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	90	-----Other .....	KGM		
		<b>-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):</b>			
<b>4002.31.00</b>		<b>--Isobutene-isoprene (butyl) rubber (IIR)</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----Latex.....	KSD		
	90	-----Other .....	KGM		
<b>4002.39.00</b>		<b>--Other</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----Latex.....	KSD		
	90	-----Other .....	KGM		
		<b>-Chloroprene (chlorobutadiene) rubber (CR):</b>			
<b>4002.41.00 00</b>		<b>--Latex</b>	KSD	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4002.49.00 00</b>		<b>--Other</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<b>-Acrylonitrile-butadiene rubber (NBR):</b>			
<b>4002.51.00 00</b>		<b>--Latex</b>	KSD	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4002.59.00 00</b>		<b>--Other</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4002.60.00 00</b>		<b>-Isoprene rubber (IR)</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4002.70.00 00</b>		<b>-Ethylene-propylene-non-conjugated diene rubber (EPDM)</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4002.80.00 00</b>		<b>-Mixtures of any product of heading 40.01 with any product of this heading</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-Other:			
4002.91.00	00	-Latex	KSD	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4002.99.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4003.00.00	00	Reclaimed rubber in primary forms or in plates, sheets or strip.	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4004.00.00	00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
40.05		Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip.			
4005.10.00		-Compounded with carbon black or silica		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----For use in the manufacture of tires .....	KGM		
	90	-----Other .....	KGM		
4005.20.00	00	-Solutions; dispersions other than those of subheading 4005.10	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-Other:			
4005.91.00		-Plates, sheets and strip		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	-----For use in the manufacture of tires .....	KGM		
	90	-----Other .....	KGM		
4005.99.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber.			

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4006.10.00	00	"Camel-back" strips for retreading rubber tires	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4006.90.00	00	-Other	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4007.00		<b>Vulcanized rubber thread and cord.</b>			
4007.00.10	00	--Thread, not covered	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4007.00.20	00	--Cord, not covered	KGM	4.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free CRT: 4.5%
4007.00.90	00	--Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
40.08		<b>Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber.</b>			
		<b>-Of cellular rubber:</b>			
4008.11.00		--Plates, sheets and strip		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Carpet underlay.....	MTK		
	20	----Uncut weatherstrip.....	-		
	90	----Other.....	-		
4008.19.00	00	--Other	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<b>-Of non-cellular rubber:</b>			
4008.21.00		--Plates, sheets and strip		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Sheets.....	-		
	90	----Other.....	-		

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4008.29.00		-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Profile shapes .....	-		
	90	----Other .....	-		
40.09		<b>Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>			
		<b>-Not reinforced or otherwise combined with other materials:</b>			
4009.11.00	00	-Without fittings	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4009.12.00	00	-With fittings	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<b>-Reinforced or otherwise combined only with metal:</b>			
4009.21.00	00	-Without fittings	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4009.22.00	00	-With fittings	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<b>-Reinforced or otherwise combined only with textile materials:</b>			
4009.31.00		-Without fittings		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----For radiators.....	-		
	90	----Other .....	-		
4009.32.00		-With fittings		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Garden .....	KGM		
	20	----Brake hoses, for the vehicles of subheading 8701.20 or heading 87.02, 87.03, 87.04 or 87.05.....	KGM		
	90	----Other .....	KGM		
		<b>-Reinforced or otherwise combined with other materials:</b>			



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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4009.41.00	00	-Without fittings	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4009.42.00		-With fittings		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- -Brake hoses, for the vehicles of subheading 8701.20 or heading 87.02, 87.03, 87.04 or 87.05 .....	KGM		
	90	---- -Other .....	KGM		
40.10		<b>Conveyor or transmission belts or belting, of vulcanized rubber.</b>			
		<b>-Conveyor belts or belting:</b>			
4010.11.00	00	-Reinforced only with metal	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.12.00	00	-Reinforced only with textile materials	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.19.00	00	-Other	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		<b>-Transmission belts or belting:</b>			
4010.31		<b>-Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm</b>			
4010.31.10	00	-- -For use in the manufacture or repair of powered mowers for lawns, parks or sports-grounds, with the cutting device rotating in a horizontal plane	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.31.20	00	-- -For use on textile machinery	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.31.90		-- -Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- -Automotive .....	-		
	90	---- -Other .....	-		

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>4010.32</b>		<b>-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</b>			
4010.32.10 00	--	-For use in the manufacture or repair of powered mowers for lawns, parks or sports-grounds, with the cutting device rotating in a horizontal plane	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.32.20 00	--	-For use on textile machinery	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.32.90 00	--	-Other	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4010.33</b>		<b>-Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm</b>			
4010.33.10 00	--	-For use in the manufacture or repair of powered mowers for lawns, parks or sports-grounds, with the cutting device rotating in a horizontal plane	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.33.20 00	--	-For use on textile machinery	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.33.90 00	--	-Other	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4010.34</b>		<b>-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</b>			
4010.34.10 00	--	-For use in the manufacture or repair of powered mowers for lawns, parks or sports-grounds, with the cutting device rotating in a horizontal plane	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.34.20 00	--	-For use on textile machinery	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.34.90 00	--	-Other	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>4010.35</b>		<b>--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm</b>			
4010.35.10 00		--For use on textile machinery	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.35.90 00		--Other	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4010.36</b>		<b>--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm</b>			
4010.36.10 00		--For use on textile machinery	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.36.90 00		--Other	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4010.39</b>		<b>--Other</b>			
4010.39.10 00		--Endless transmission belts of trapezoidal cross-section (V-belts), whether or not V-ribbed, of an outside circumference exceeding 240 cm	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.39.20 00		--For use in the manufacture or repair of powered mowers for lawns, parks or sports-grounds, with the cutting device rotating in a horizontal plane	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.39.30 00		--For use on textile machinery; Transmission belting, of a thickness not exceeding 6.8 mm, excluding belting of trapezoidal cross-section (V or multi V), whether or not embossed, for use in the manufacture of transmission belts	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4010.39.90 00		--Other	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>40.11</b>		<b>New pneumatic tires, of rubber.</b>			
<b>4011.10.00</b>	00	<b>-Of a kind used on motor cars (including station wagons and racing cars)</b>	NMB	7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 7% CRT: 7%

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4011.20.00		-Of a kind used on buses or lorries		7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 7% CRT: 7%
		-----On-highway tires:			
	11	-----Of a kind used on light trucks, of radial ply construction.....	NMB		
	12	-----Of a kind used on light trucks, other .....	NMB		
	13	-----Other, of radial ply construction .....	NMB		
	19	-----Other.....	NMB		
	20	-----Off-highway tires .....	NMB		
4011.30.00	00	-Of a kind used on aircraft	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4011.40.00	00	-Of a kind used on motorcycles	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4011.50.00	00	-Of a kind used on bicycles	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-Other, having a "herring-bone" or similar tread:			
4011.61		- -Of a kind used on agricultural or forestry vehicles and machines			
4011.61.10	00	--For use with appliances of subheading 8424.81, levellers of subheading 8429.20 used for farm purposes only, combination excavating and transporting scrapers of subheading 8429.30 or 8430.69, traction ditching machines of subheading 8429.59 or 8430.69 used for farm purposes only, agricultural machinery for soil preparation or cultivation of heading 84.32, harvesting or threshing machinery (including straw or fodder balers) and agricultural mowers of heading 84.33, tractors of heading 87.01 powered by internal combustion engines and used for farm purposes only, and spraying vehicles of subheading 8705.90 for agricultural use for spreading dry or liquid fertilizer or sludge; Of a size of 3600 X 51 or 4000 X 57	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4011.61.90	--	-Other		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
	10	-----Having a width of 40.64 cm or more and a diameter of 60.96 cm or more.....	NMB		
	90	-----Other.....	NMB		
4011.62		- -Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4011.62.10 00	--	-For use with combination excavating and transporting scrapers of subheading 8429.30 or 8430.69	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4011.62.90 00	--	-Other	NMB	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
<b>4011.63</b>		<b>--Of a kind used on construction or industrial handling vehicles and machines having a rim size exceeding 61 cm</b>			
4011.63.10	--	-For use with combination excavating and transporting scrapers of subheading 8429.30 or 8430.69; Of a size of 3600 X 51 or 4000 X 57		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>-For use with combination excavating and transporting scrapers of subheading 8429.30 or 8430.69.....</i>	NMB		
	20	---- <i>-Having a size of 3,600 x 51 or 4,000 x 57.....</i>	NMB		
4011.63.90 00	--	-Other	NMB	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
<b>4011.69</b>		<b>--Other</b>			
4011.69.10 00	--	-For use with appliances of subheading 8424.81, combination excavating and transporting scrapers of subheading 8429.30 or 8430.69, horticultural machinery for soil preparation and lawn or sports-ground rollers of heading 84.32, horticultural mowers (other than mowers for lawns, parks or sports-grounds) of heading 84.33; Of a size of 3600 X 51 or 4000 X 57	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4011.69.90 00	--	-Other	NMB	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
		<b>-Other:</b>			
<b>4011.92</b>		<b>--Of a kind used on agricultural or forestry vehicles and machines</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4011.92.10	00	-- For use with appliances of subheading 8424.81, levellers of subheading 8429.20 used for farm purposes only, combination excavating and transporting scrapers of subheading 8429.30 or 8430.69, traction ditching machines of subheading 8429.59 or 8430.69 used for farm purposes only, agricultural machinery for soil preparation or cultivation of heading 84.32, harvesting or threshing machinery (including straw or fodder balers) and agricultural mowers of heading 84.33, tractors of heading 87.01 powered by internal combustion engines and used for farm purposes only, and spraying vehicles of subheading 8705.90 for agricultural use for spreading dry or liquid fertilizer or sludge; Of a size of 3600 x 51 or 4000 x 57	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4011.92.90	--	--Other		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
	10	---- <i>Having a width of 40.64 cm or more and a diameter of 60.96 cm or more</i> .....	NMB		
	90	---- <i>Other</i> .....	NMB		
<b>4011.93</b>		<b>--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm</b>			
4011.93.10	00	-- For use with combination excavating and transporting scrapers of subheading 8429.30 or 8430.69	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4011.93.90	00	--Other	NMB	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
<b>4011.94</b>		<b>--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm</b>			
4011.94.10	--	-- For use with combination excavating and transporting scrapers of subheading 8429.30 or 8430.69; Of a size of 3600 x 51 or 4000 x 57		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>For use with combination excavating and transporting scrapers of subheading 8429.30 or 8430.69</i> .....	NMB		
	20	---- <i>Having a size of 3,600 x 51 or 4,000 x 57</i> .....	NMB		
4011.94.90	00	--Other	NMB	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
<b>4011.99</b>		<b>--Other</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4011.99.10 00	--	-For use with appliances of subheading 8424.81, combination excavating and transporting scrapers of subheading 8429.30 or 8430.69, horticultural machinery for soil preparation and lawn or sports-ground rollers of heading 84.32, horticultural mowers (other than mowers for lawns, parks or sports-grounds) of heading 84.33; Of a size of 3600 x 51 or 4000 x 57	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4011.99.90 00	--	-Other	NMB	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
<b>40.12</b>		<b>Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.</b>			
		<b>-Retreaded tires:</b>			
<b>4012.11.00 00</b>	--	<b>-Of a kind used on motor cars (including station wagons and racing cars)</b>	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4012.12.00 00</b>	--	<b>-Of a kind used on buses or lorries</b>	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4012.13.00 00</b>	--	<b>-Of a kind used on aircraft</b>	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4012.19.00 00</b>	--	<b>-Other</b>	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>4012.20</b>		<b>-Used pneumatic tires</b>			
4012.20.10 00	--	-Of a size of 3600 x 51 or 4000 x 57	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4012.20.20 00	--	-Of a kind used on vehicles, including tractors, for the on-highway transport of passengers or goods, or on vehicles of heading 87.05	NMB	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4012.20.90	00	-- -Other	NMB	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
<b>4012.90</b>		<b>-Other</b>			
4012.90.10	00	-- -Rimtape (tire flaps) for use in the manufacture of bicycles or bicycle wheels	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4012.90.90		-- -Other		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
		---- -Solid press-on industrial tires:			
	11	---- -New.....	NMB		
	19	---- -Other.....	NMB		
		---- -Other solid or cushion industrial tires:			
	81	---- -New.....	NMB		
	89	---- -Other.....	NMB		
		---- -Other:			
	91	---- -Tire treads.....	NMB		
	99	---- -Other.....	NMB		
<b>40.13</b>		<b>Inner tubes, of rubber.</b>			
4013.10.00	00	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	NMB	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
4013.20.00	00	-Of a kind used on bicycles	NMB	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4013.90		-Other			



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs	
4013.90.10	--	-Of a kind used on aircraft; For use with appliances of subheading 8424.81, levellers of subheading 8429.20 used for farm purposes only, combination excavating and transporting scrapers of subheading 8429.30 or 8430.69, traction ditching machines of subheading 8429.59 or 8430.69 used for farm purposes only, agricultural or horticultural machinery for soil preparation or cultivation and lawn or sports-ground rollers of heading 84.32, harvesting or threshing machinery (including straw or fodder balers) and agricultural or horticultural mowers (other than mowers for lawns, parks or sports-grounds) of heading 84.33, tractors of heading 87.01 powered by internal combustion engines and used for farm purposes only, and spraying vehicles of subheading 8705.90 for agricultural use for spreading dry or liquid fertilizer or sludge		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free	
	20	---- -Of a kind used on farming equipment .....		NMB		
	90	---- -Other .....		NMB		
4013.90.90	00	-- -Other		NMB	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
<b>40.14</b>		<b>Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.</b>				
<b>4014.10.00</b>	00	<b>-Sheath contraceptives</b>	-	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5% CRT: 6.5%	
<b>4014.90</b>		<b>-Other</b>				
4014.90.10	00	-- -Containers and parts thereof, for vaccines, toxoids (anatoxins), bacterins, toxins, serums containing immune bodies including antitoxins, glandular extracts or antibiotics, to be employed in the manufacture of such products	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free	
4014.90.90	00	-- -Other	-	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5% CRT: 6.5%	
<b>40.15</b>		<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.</b>				
		<b>-Gloves, mittens and mitts:</b>				

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4015.11.00	00	-Surgical	PAR	15.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, JT, PAT: Free AUT: 8.5% NZT: 8.5% GPT: 15% CRT: 15.5% PT: 2% COLT: 6.5%
<b>4015.19</b>		<b>--Other</b>			
4015.19.10	00	--Protective gloves to be employed with protective suits in a noxious atmosphere	PAR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4015.19.90	00	---Other	PAR	15.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, JT, PAT: Free AUT: 8.5% NZT: 8.5% GPT: 15% CRT: 15.5% PT: 2% COLT: 6.5%
<b>4015.90</b>		<b>-Other</b>			
4015.90.10	00	--Protective suits and parts thereof, to be employed in a noxious atmosphere	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4015.90.20	00	---Diving suits	-	10%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5% CRT: 10%
4015.90.90	00	---Other	-	14%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, JT, PAT: Free AUT: 9.5% NZT: 9.5% GPT: 10% CRT: 14% PT: 2% COLT: 6%
<b>40.16</b>		<b>Other articles of vulcanized rubber other than hard rubber.</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4016.10.00	00	-Of cellular rubber	-	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3% CRT: 6.5%
		-Other:			
4016.91.00		--Floor coverings and mats		7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5% CRT: 7%
		----Mats:			
	11	-----For automotive use .....	-		
	19	-----Other .....	-		
	90	-----Other .....	-		
4016.92.00	00	--Erasers	-	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5% CRT: 6.5%
4016.93		--Gaskets, washers and other seals			
		---Of a kind used in the automotive goods of Chapter 87:			
4016.93.11	00	---For use in the manufacture of aftermarket gas tanks and radiators for motor vehicles	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4016.93.19		----Other		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
	10	----Gaskets	-		
	20	----Washers	-		
	30	----Bushings	-		
	40	----Oil seals	-		
	90	----Other	-		
		---Other:			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4016.93.91 00	---	-For use in the goods of heading 84.81 or hydraulic pump-motors of subheading 8413.60; For use in the manufacture or repair of engines or parts thereof for commercial fishing vessels; For use in the manufacture of goods of Section XVI, of Chapter 73 or 90, or of heading 87.05 (excluding the motor vehicle chassis portion and parts thereof), such goods being used in the recovery or production of crude oil from shales, oil-sands or tar-sands	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4016.93.99	---	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
10	----	-Gaskets .....	-		
30	----	-Packing rings.....	-		
40	----	-Bushings .....	-		
50	----	-Oil seals .....	-		
90	----	-Other .....	-		
<b>4016.94.00 00</b>	-	<b>-Boat or dock fenders, whether or not inflatable</b>	-	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3% CRT: 6.5%
<b>4016.95</b>	-	<b>-Other inflatable articles</b>			
4016.95.10 00	--	-Air mattresses	NMB	9.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5% CRT: 9.5%
4016.95.90 00	--	-Other	-	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5% CRT: 6.5%
<b>4016.99</b>	-	<b>-Other</b>			
I 4016.99.10 00	--	-Articles for use in the manufacture of microwave, passive infrared, or combination microwave and passive infrared relays; Backing pads for use with grinders; Bladders or sleeves, for use with tire or tube manufacturing machines; Boots and nipples, for use in the manufacture of ignition wiring sets; Containers and parts thereof (including expelling bulbs), for vaccines, toxoids (anatoxins), bacterins, toxins, serums containing immune bodies including antitoxins, glandular extracts or antibiotics, to be employed in the manufacture of such products;	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		Grommets, sleeves and protectors, for use in the manufacture of hose assemblies for brake or steering systems for motorcycles or all-terrain vehicles; Parts for use in the manufacture of aftermarket gas tanks and radiators for motor vehicles; Rail pads; To be employed in the manufacture of sera, antisera, toxoids, viruses, toxins or antitoxins, virus or bacterial vaccines, bacteriophage or bacterial lysates, allergenics, liver extracts, pituitary extracts, epinephrine or its solutions, insulin (with or without zinc, globin or protamine) and blood plasma or serum of human origin, or fractions thereof, or extenders or substitutes therefor			
4016.99.30 00	--	-Vibration control articles of a kind used in the vehicles of headings 87.01 through 87.05	-	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 6.5% CRT: 6.5%
4016.99.90	--	-Other		6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5% CRT: 6.5%
		10 ---- -Rubber bands.....	-		
		20 ---- -Bottle stoppers .....	-		
		90 ---- -Other .....	-		
<b>4017.00</b>		<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>			
4017.00.10 00	--	-Rods and tubes; Sheets and strip, of a thickness not exceeding 1.6 mm; Waste and scrap	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4017.00.90 00	--	-Other	-	6.5%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5% CRT: 6.5%