

ITC(HS), 2022

Schedule 2 Export Policy

Section VII, PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Main Notes			
Sl.No.	Notes	Notification No.	Notification Date
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 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.		

Chapter 40 Rubber And Articles Thereof.

Main Notes			
Sl.No.	Notes	Notification Date	Notification No
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.		

2	<p>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 partsthereof of Section XVI(including electrical goods of all kinds), of hard rubber; (e) articles of Chapter 90,92,94 or 96; or (f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).</p>		
3	<p>In headings 4001 to 4003 and 4005, the expression ""primary forms"" applies only to the following forms: (a) liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions); (b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.</p>		
4	<p>In Note 1 to this Chapter and in heading 4002, the expression ""synthetic rubber"" applies to: (a) unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 180C and 290C , 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.</p>		
5	<p>(A) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with: (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex); (ii)pigments or other colouringmatter,otherthanthose addedsolelyforthe purpose ofidentification; (iii)plasticisers or extenders(exceptmineral oilinthe caseof oil-extendedrubber),fillers,reinforcing agents, organic solvents or any other substances, except those permitted under (b); (B) the presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material : (i) emulsifiers or anti-tack agents; (ii) small amounts of breakdown products of emulsifiers; (iii) very small amounts of the following: heat-sensitive agents(generally for obtaining thermosensitive rubber latexes), cationic surfaceactive agents(generally for obtaining electro-positive rubber latexes), anti-oxidants,</p>		

	coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.		
6	For the purposes of heading 4004, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.		
7	Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm., is to be classified as strip, rods or profile shapes, of heading 4008.		
8	Heading 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.		
9	In headings 4001, 4002, 4003, 4005 and 4008, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked. In heading 4008, the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.		

Supplementary Notes

Sl.No.	Notes	Notification Date	Notification No
1	For the purposes of headings 4009 and 4010, while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, where such products, form integral part of ingredient of such rubber products, shall be taken into account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shall be ignored.		
2	Tariff item 4008 21 10 shall also apply to "plates", "sheets", and "strips", whether or not cut to shape and surface-worked or further worked so as to render them fit for resoling or repairing or re-treading of rubber tyres.		

Policy Condition			
Sl.No.	Notes	Notification Date	Notification No
1	<p>""Condoms except categories/ brands mentioned at (a) and (b) below which are not allowed for export are Free wherein Export is freely permitted subject to submission to Customs, a self declaration and a certificate issued by statutory Auditors that no concession/subsidy has been claimed for intended exports nor any subsidized material has been used for manufacture of items under export. (a) Any condom with any of the following marking/ Stamp i. ?Made specially for Govt. of India?; or ii. ?Sold under Contraceptive Social Marketing Programme of Govt. of India?; iii. ?Free supply?; iv. ?Central Govt. supply- Not for sale?; or v. ?Not for export outside India?; and/ or (b) the following specific brands of condoms:- i. Ahsaas ii. Bliss iii. Deluxe Nirodh iv. Dream v. Masti vi. Milan vii. Mithun viii. Mauj ix. Nirodh x. New Lubricated Nirodh xi. PickMe xii. Sangam xiii. Super Deluxe Nirodh xiv. Sawan xv. Tamanna xvi. Umang xvii. Ustad xviii. Zaroor xix. Anand xx. Thrill xxi. Sparsh xxii. Sathi""</p>		

Product Description and Export Policy

Itc(hs) Code.	Description	Export Policy	Policy Condition		
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.				
400110	Natural rubber latex, whether or not pre-vulcanised				
40011010	Prevulcanised	Free			
40011020	Other than prevulcanised	Free			
40012100	Natural rubber in other forms : -- Smoked sheets	Free			
40012200	Natural rubber in other forms : -- Technically specified natural rubber (TSNR)	Free			
400129	Natural rubber in other forms : -- Other				
40012910	Hevea	Free			
40012920	Pale Crepe	Free			
40012930	Estate Brown Crepe	Free			
40012940	Oil extended natural rubber	Free			
40012990	Other	Free			
40013000	Balata, gutta-percha, guayule, chicle and similar natural gums	Free			

4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.				
40021100	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) : -- Latex	Free			
400219	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) : -- Other				
40021910	Oil extended styrene butadiene rubber	Free			
40021920	Styrene butadiene rubber with styrene content exceeding 50percent	Free			
40021930	Styrene butadiene styrene oil bound copolymer	Free			
40021990	Other	Free			
40022000	Butadiene rubber (BR)	Free			
40023100	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) : -- Isobutene-isoprene (butyl) rubber (IIR)	Free			
40023900	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) : -- Other	Free			
40024100	Chloroprene (chlorobutadiene) rubber (CR) : - - Latex	Free			
40024900	Chloroprene (chlorobutadiene) rubber (CR) : - - Other	Free			

40025100	Acrylonitrile-butadiene rubber (NBR) : -- Latex	Free			
40025900	Acrylonitrile-butadiene rubber (NBR) : -- Other	Free			
40026000	Isoprene rubber (IR)	Free			
40027000	Ethylene-propylene-non-conjugated diene rubber (EPDM)	Free			
400280	Mixtures of any product of heading 40.01 with any product of this heading				
40028010	Latex	Free			
40028020	Chemically modified form of natural rubber including graft rubber	Free			
40028090	Other	Free			
40029100	Other : -- Latex	Free			
400299	Other : -- Other				
40029910	Factice (rubber substitute derived from oil)	Free			
40029920	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	Free			
40029990	Other	Free			
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip.	Free			
40040000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	Free			

4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.				
40051000	Compounded with carbon black or silica	Free			
400520	Solutions; dispersions other than those of subheading 4005.10				
40052010	Can sealing compound	Free			
40052090	Other	Free			
400591	Other : -- Plates, sheets and strip				
40059110	Hospital Sheeting	Free			
40059190	Other	Free			
400599	Other : -- Other				
40059910	Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	Free			
40059990	Other	Free			
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.				
40061000	Camel-back strips for retreading rubber tyres	Free			
400690	Other				
40069010	Thread, not covered	Free			
40069090	Other	Free			

4007	Vulcanised rubber thread and cord.				
400700	Vulcanised rubber thread and cord:				
40070010	Thread, not covered	Free			
40070020	Cord, not covered	Free			
40070090	Other	Free			
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.				
400811	Of cellular rubber : -- Plates, sheets and strip				
40081110	Of micro-cellular rubber	Free			
40081190	Other	Free			
400819	Of cellular rubber : -- Other				
40081910	Block of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	Free			
40081990	Other	Free			
400821	Of non-cellular rubber : -- Plates, sheets and strip				
40082110	Used in the manufacture of soles, heels, or soles and heels combined, for footwear	Free			
40082120	For resoling or repairing or retreading rubber tyres	Free			

40082190	Other	Free			
400829	Of non-cellular rubber : -- Other				
40082910	Rubber sheets and Resin rubber sheets for soles and heels	Free			
40082920	Blocks used in the manufacture of soles , heels or soles and heels combined, for footwear	Free			
40082930	Latex foam sponge	Free			
40082940	Tread rubber and tread packing strip for resoling are repairing or retreading rubber tyres	Free			
40082990	Other	Free			
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).				
40091100	Not reinforced or otherwise combined with other materials : -- Without fittings	Free			
40091200	Not reinforced or otherwise combined with other materials : -- With fittings	Free			
40092100	Reinforced or otherwise combined only with metal : -- Without fittings	Free			
40092200	Reinforced or otherwise combined only with metal : -- With fittings	Free			
40093100	Reinforced or otherwise combined only with textile materials : -- Without fittings	Free			

40093200	Reinforced or otherwise combined only with textile materials : -- With fittings	Free			
40094100	Reinforced or otherwise combined with other materials : -- Without fittings	Free			
40094200	Reinforced or otherwise combined with other materials : -- With fittings	Free			
4010	Conveyor or transmission belts or belting, of vulcanised rubber.				
401011	Conveyor belts or belting : -- Reinforced only with metal				
40101110	Where the rubber compound content is less than 25percent by weight	Free			
40101190	Other	Free			
401012	Conveyor belts or belting : -- Reinforced only with textile materials				
40101210	Where the rubber compound content is less than 25percent by weight	Free			
40101290	Other	Free			
401019	Conveyor belts or belting : -- Other				
40101910	Where the rubber compound content is less than 25percent by weight	Free			
40101990	Other	Free			
401031	Transmission belts or belting : --Endless transmission belts of trapezoidal cross-section				

	(V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm				
40103110	Where the rubber compound content is less than 25percent by weight	Free			
40103190	Other	Free			
401032	Transmission belts or belting : -- 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				
40103210	Where the rubber compound content is less than 25percent by weight	Free			
40103290	Other	Free			
401033	Transmission belts or belting : -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm				
40103310	Where the rubber compound content is less than 25percent by weight	Free			
40103390	Other	Free			
401034	Transmission belts or belting : -- 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				

40103410	Where the rubber compound content is less than 25percent by weight	Free			
40103490	Other	Free			
401035	Transmission belts or belting : -- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm				
40103510	Where the rubber compound content is less than 25percent by weight	Free			
40103590	Other	Free			
401036	Transmission belts or belting : -- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm				
40103610	Where the rubber compound content is less than 25percent by weight	Free			
40103690	Other	Free			
401039	Transmission belts or belting : --Other				
40103911	Endless flat belt	Free			
40103912	Ply belting	Free			
40103919	Other	Free			
40103991	Other: ---- Endless flat belt	Free			
40103992	Other: ---- Ply belting	Free			

40103999	Other: ---- Other	Free			
4011	New pneumatic tyres, of rubber.				
401110	Of a kind used on motor cars (including station wagons and racing cars)				
40111010	Radials	Free			
40111090	Other	Free			
401120	Of a kind used on buses or lorries				
40112010	Radials	Free			
40112090	Other	Free			
40113000	Of a kind used on aircraft	Free			
401140	Of a kind used on motorcycles				
40114010	For motor cycles	Free			
40114020	For motor scooters	Free			
40114090	Other	Free			
401150	Of a kind used on bicycles				
40115010	Multi-cellular polyurethane (MCP) tubeless tyre	Free			
40115090	Other	Free			
40117000	Of a kind used on agricultural or forestry vehicles and machines	Free			

40118000	of a kind used on construction, mining or industrial handling vehicles and machines	Free			
40119000	Other	Free			
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.				
40121100	Retreaded tyres : -- Of a kind used on motor cars (including station wagons and	Free			
40121200	Retreaded tyres : -- Of a kind used on buses or lorries	Free			
40121300	Retreaded tyres : -- Of a kind used on aircraft	Free			
401219	Retreaded tyres : -- Other				
40121910	For two wheelers	Free			
40121990	Other	Free			
401220	Used pneumatic tyres				
40122010	For buses, lorries and earth moving equipment including light commercial vehicles	Free			
40122020	For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles	Free			
40122090	Other	Free			
401290	Other				
40129010	Solid rubber tyres for motor vehicles	Free			

40129020	Solid Rubber tyres for other vehicles	Free			
40129030	Tyres with metal framework	Free			
40129041	Tyre flaps: ---- Of a kind used in two-wheeled and three- wheeled motor vehicles	Free			
40129049	Tyre flaps: ---- Other	Free			
40129050	Tyre flaps: ---- Tyre treads, interchangeable	Free			
40129090	Tyre flaps: ---- Other	Free			
4013	Inner tubes, of rubber.				
401310	of a kind used on motor cars (including station wagons and racing cars), buses or lorries				
40131010	For motor car	Free			
40131020	For Lorries and buses	Free			
40132000	Of a kind used on bicycles	Free			
401390	Other				
40139010	For aircraft	Free			
40139020	For motor cycle	Free			
40139030	For off the road vehicles, not elsewhere specified or included	Free			
40139041	For tractors: ---- Rear tyres	Free			
40139049	For tractors: ---- Other	Free			

40139050	For tractors: ---- Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	Free			
40139090	For tractors: ---- Other	Free			
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.				
401410	Sheath contraceptives				
40141010	Rubber contraceptives, male (condoms)	Free	Exports shall be subject to Policy Condition 1 of this Chapter		
40141020	Rubber contraceptives, female (diaphragms), such as cervical caps	Free			
401490	Other				
40149010	Hot water bottles	Free			
40149020	Ice bags	Free			
40149030	Feeding bottle nipples	Free			
40149090	Other	Free			
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.				
40151200	Of a kind used for medical, surgical, dental or veterinary purposes	Free		47/2015-2020	22.12.2020

40151900	Gloves, mittens and mitts : -- Other	Free		47/2015-2020	22.12.2020
401590	Other				
40159010	Rubber apron	Free		47/2015-2020	22.12.2020
40159020	Labels	Free		47/2015-2020	22.12.2020
40159030	Industrial gloves	Free		47/2015-2020	22.12.2020
40159091	Other: ---- Diving suits	Free		47/2015-2020	22.12.2020
40159099	Other: ---- Other	Free		47/2015-2020	22.12.2020
4016	Other articles of vulcanised rubber other than hard rubber.				
40161000	Of cellular rubber	Free			
40169100	Other : -- Floor coverings and mats	Free			
40169200	Other : -- Erasers	Free			
401693	Other : -- Gaskets, washers and other seals				
40169310	Patches for puncture repair of self-vulcanizing rubber or a rubber backing	Free			
40169320	Rubber ring (O-ring)	Free			
40169330	Rubber seals (Oil seals and the like)	Free			
40169340	Gaskets	Free			
40169350	Washers	Free			

40169360	Plugs	Free			
40169390	Other	Free			
40169400	Other : -- Boat or dock fenders, whether or not inflatable	Free			
401695	Other : -- Other inflatable articles				
40169510	Air mattresses	Free			
40169590	Other	Free			
401699	Other : -- Other				
40169910	Rubber cots for textile industry	Free			
40169920	Rubber bands	Free			
40169930	Rubber threads	Free			
40169940	Rubber blankets	Free			
40169950	Rubber cushions	Free			
40169960	Rubber bushes	Free			
40169970	Ear plug	Free			
40169980	Stoppers	Free			
40169990	Other	Free			
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.				

401700	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:				
40170010	Plates, sheets, rods and tubes of ebonite and vulcanite	Free			
40170020	Scrap, waste, and powder of hardened rubber (ebonite and vulcanite)	Free			
40170030	Printers rollers	Free			
40170040	Textile rollers	Free			
40170050	Typewriters and cyclostyling rollers	Free			
40170090	Other	Free			