

## 40.08

### 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

4008.19 - - Other

- Of non-cellular rubber :

4008.21 - - Plates, sheets and strip

4008.29 - - Other

This heading covers :

- (1) **Plates, sheets and strip (having any cross-sectional dimension exceeding 5 mm) in the length, or merely cut to length or into rectangles (including squares).**
- (2) **Blocks of regular geometric shape.**
- (3) **Rods and profile shapes (including threads of any cross-sectional shape, of which any cross-sectional dimension exceeds 5 mm).** Profile shapes are obtained in the length in a single operation (generally extrusion), and they have a constant or repetitive cross-section, from one end to the other. They are classified in this heading, whether or not they are cut to length, but not cut to a length less than the greatest cross-sectional measurement.

The products of this heading may be surface-worked (e.g., printed, embossed, grooved, channelled, ribbed); they may also be plain or coloured (either in the mass or on the surface). Profile shapes with an adhesive surface, used for sealing window frames, are classified in this heading. The heading also covers rubber flooring material in the piece, and tiles, mats and other articles, obtained merely by cutting plates or sheets of rubber into rectangular (including square) shapes.

The classification of products made from vulcanised rubber (other than hard rubber) combined (either in the mass or on the surface) with textile materials is subject to the provisions of Note 3 to Chapter 56 and Note 4 to Chapter 59. Combinations of vulcanised rubber (other than hard rubber) with other materials remain classified in this heading **provided** they retain the essential character of rubber.

This heading thus includes :

- (A) Plates, sheets and strip of cellular rubber combined with textile fabrics (as defined in Note 1 to Chapter 59), felt or nonwovens, provided that these textile materials are present merely for reinforcing purposes.

In this respect, unfigured, unbleached, bleached or uniformly dyed textile fabrics, felt or nonwovens when applied to one face only of these plates, sheets or strip, are regarded as serving merely for reinforcing purposes. Figured, printed or more elaborately worked textiles and special products, such as pile fabrics, tulle and lace, are regarded as having a function beyond that of mere reinforcement.

Plates, sheets and strip of cellular rubber combined with textile fabric on both faces, whatever the nature of the fabric, are **excluded** from this heading (**heading 56.02, 56.03 or 59.06**).

- (B) Felt impregnated, coated, covered or laminated with vulcanised rubber (other than hard rubber) containing 50 % or less by weight of textile material or completely embedded in rubber.
- (C) Nonwovens, either completely embedded in rubber, or entirely coated or covered on both sides with rubber, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour.

The heading **excludes**, *inter alia* :

- (a) Conveyor or transmission belts or belting, of vulcanised rubber, whether or not cut to length (**heading 40.10**).
- (b) Plates, sheets and strip, whether or not surface-worked (including square or rectangular articles cut therefrom), with bevelled or moulded edges, or with rounded corners, openwork borders or otherwise worked, or cut into shapes other than rectangular (including square) (**heading 40.14, 40.15 or 40.16**).
- (c) Woven textile fabrics combined with rubber thread (**Chapters 50 to 55 or 58**).
- (d) The products of **heading 56.02 or 56.03**.
- (e) Textile carpets or carpeting, with a backing of cellular rubber (**Chapter 57**).
- (f) Tyre cord fabric (**heading 59.02**).
- (g) Rubberised textile fabrics as defined in Note 4 to Chapter 59 (**heading 59.06**).
- (h) Knitted or crocheted fabrics combined with rubber thread (**Chapter 60**).