

40.09

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 - - Without fittings

4009.12 - - With fittings

- Reinforced or otherwise combined only with metal :

4009.21 - - Without fittings

4009.22 - - With fittings

- Reinforced or otherwise combined only with textile materials :

4009.31 - - Without fittings

4009.32 - - With fittings

- Reinforced or otherwise combined with other materials :

4009.41 - - Without fittings

4009.42 - - With fittings

This heading covers tubes, pipes and hoses consisting wholly of vulcanised rubber (other than hard rubber), and vulcanised rubber tubes, pipes and hoses (including hose-piping) reinforced by stratification, consisting, for example, of one or more "plies" of textile fabric or one or more layers of parallelised textile threads, or metal threads, embedded in the rubber. Such tubes, pipes and hoses may also be covered with a sheath of thin fabric or with gimped or plaited textile yarns; they may also incorporate an internal or external spiral of wire.

The heading **excludes** tubes, pipes and hoses of textile materials, sometimes called "woven hoses", which have been waterproofed with an internal coating of rubber latex or into which a separate rubber sheath has been inserted. Such articles fall in **heading 59.09**.

Tubes, pipes and hoses remain classified in this heading even if presented with fittings (for example, joints, elbows, flanges), provided that they retain the essential character of piping or tubing.

The heading also covers tubing of vulcanised rubber, whether or not cut to length, but not cut to a length less than the greatest cross-sectional measurement, for example lengths of tubing for the manufacture of inner tubes.