

**40.07 - Vulcanised rubber thread and cord.**

Rubber thread may be produced by cutting from sheets or plates of vulcanised rubber, or by vulcanising thread obtained by extrusion.

The heading includes :

- (1) **Thread** wholly of vulcanised rubber (single strand) of any cross-section **provided** that no cross-sectional dimension exceeds 5 mm. If it does, the thread is **excluded** (**heading 40.08**).
- (2) **Cord** (multiple strand), irrespective of the thickness of the strands of which it is composed.

The heading **does not cover** textile materials combined with rubber threads (**Section XI**). For example, textile-covered rubber thread and cord fall in **heading 56.04**.