40.04 - Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.

The expression " waste, parings and scrap " is defined in Note 6 to this Chapter.

The heading covers :

(1) **Rubber waste, parings and scrap from the manufacture or working of unvulcanised or vulcanised rubber (other than hard rubber)**.

(2) **Goods of rubber (other than hard rubber) definitely not usable as such because of cutting-up, wear or other reasons**.

This category includes worn-out rubber tyres not suitable for retreading and scrap obtained from such worn-out rubber tyres, usually by the following processes :

(a) **Cutting the tyre**, with a specialmachine, as close as possible to the tringle bead wires or the heel.

(b) **Splitting** to remove the tread.

(c) **Cutting** into pieces.

The heading **excludes** used tyres suitable for retreading (**heading 40.12**).

(3) **Powders and granules obtained from goods of (1) and (2) above**.

These consist of ground waste of vulcanised rubber. They may be used as a filler in road surfacing materials or in other rubber based compounds or for moulding directly into articles not requiring great strength.

The heading also **excludes** waste, parings, scrap, powders and granules of hard rubber (**heading 40.17**).