

40.17 - Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.

Hard rubber (for example, ebonite) is obtained by vulcanising rubber with a high proportion (more than 15 parts per hundred parts of rubber) of combined sulphur. Hard rubber may also contain pigments and high levels of fillers, for example, coal, clays and silica. In the absence of fillers, pigments and cellular structures, hard rubber is a hard, brownish-black (or sometimes red) material which is relatively inflexible and inelastic and can be moulded, sawn, drilled, turned, polished, etc. Many hard rubbers acquire a highly lustrous finish when polished.

This heading covers hard rubber including the cellular variety, in all forms including waste and scrap.

The heading also covers all hard rubber articles not specified or included in other Chapters. It includes vats, troughs, articles of tubing, knife handles and knobs, grip-handles and the like of all kinds, sanitary and hygienic articles.

This heading **excludes**, *inter alia* :

- (a) Mechanical or electrical appliances or parts thereof of **Section XVI** (including electrical goods of all kinds), of hard rubber.
 - (b) Parts and accessories of hard rubber for vehicles, aircraft, etc., which fall to be classified within any heading in **Chapters 86 to 88**.
 - (c) Instruments and appliances for medical, surgical, dental or veterinary purposes, and other instruments and apparatus of **Chapter 90**.
 - (d) Musical instruments and parts and accessories thereof (**Chapter 92**).
 - (e) Butt plates and other parts of arms (**Chapter 93**).
 - (f) Furniture, lamps and lighting fittings, and other articles of **Chapter 94**.
 - (g) Toys, games and sports requisites (**Chapter 95**).
 - (h) Brushes and other articles of **Chapter 96**.
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