

40.12

40.12 - Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber (+).

- Retreaded tyres :

4012.11 - - Of a kind used on motor cars (including station wagons and racing cars)

4012.12 - - Of a kind used on buses or lorries

4012.13 - - Of a kind used on aircraft

4012.19 - - Other

4012.20 - Used pneumatic tyres

4012.90 - Other

This heading includes retreaded pneumatic tyres of rubber and used pneumatic tyres of rubber, suitable either for further use or for retreading.

Solid tyres are used, for example, on wheeled toys and mobile articles of furniture. **Cushion tyres**, which are solid tyres with a sealed internal air space, are used on barrows and trolleys. **Tyre treads** are bonded to the circumference of pneumatic tyre carcasses and generally have ribbed tread design. They are used for retreading pneumatic tyres. This heading also covers **interchangeable tyre treads**, which are presented in the form of rings to be fitted on a tyre carcass specially designed for that purpose. **Tyre flaps** are used to protect the inner tube from the metal rim or spoke ends.

The heading **excludes** solid or cushion tyres of products of Chapter 39, for example, polyurethane (generally **Section XVII**) and worn-out tyres not suitable for retreading (**heading 40.04**).

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Subheading Explanatory Note.

Subheadings 4012.11, 4012.12, 4012.13, 4012.19 and 4012.20

In the context of subheadings 4012.11, 4012.12, 4012.13 and 4012.19, the expression “retreaded tyres” covers tyres from which the worn tread has been removed from the tyre carcass and to which a new tread has been created by either of two methods : (i) a tread is moulded from unvulcanised rubber onto the tyre carcass or (ii) a vulcanised tread is attached to the tyre carcass by a vulcanisable rubber strip. Such tyres may be referred to as having undergone top-capping (replacement of the tread), re-capping (replacement of the tread with new material extending over part of the sidewall) or bead-to-bead retreading (replacement of the tread and renovation of the sidewall including all or part of the side walls of the tyre).

Used tyres of subheading 4012.20 may be subjected to **recutting** or **regrooving**, by which worn (but visible) grooves of the tread are deepened by cutting. Such regrooving usually is performed on tyres used for heavy motor vehicles (e.g., buses and or lorries). Used tyres which have been recut or regrooved do not fall within subheadings 4012.11, 4012.12, 4012.13 and 4012.19.

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The tyres of subheadings 4012.11, 4012.12, 4012.13, 4012.19 and 4012.20 may also be subjected to **supplementary recutting**, in which transversal or diagonal grooves are added to the original tread pattern by cutting. Such supplementary recutting does not affect their classification as retreaded tyres of subheadings 4012.11, 4012.12, 4012.13, 4012.19 or used tyres of 4012.20.

However, new pneumatic tyres which have undergone supplementary recutting remain classifiable in their appropriate subheadings in **heading 40.11**.