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**CHAPTER 40**

**RUBBER AND ARTICLES THEREOF**

**NOTES:**

1. Except where the context otherwise requires, throughout this Schedule the expression “rubber” means the following products, whether or not vulcanised or hard:  
Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
  - (a) Goods of Section XI (textiles and textile articles);
  - (b) Footwear or parts thereof of Chapter 64;
  - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
  - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) Articles of Chapter 90, 92, 94 or 96; or
  - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).
3. In headings 4001 to 4003 and 4005, the expression “Primary forms” applies only to the following forms:
  - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
  - (b) Blocks of irregular shape, lumps, bales, and powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 4002, the expression “synthetic rubber” applies to:
  - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18<sup>0</sup>C and 29<sup>0</sup>C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, Plasticisers and fillers, is not permitted;
  - (b) Thioplasts (TM ); and

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- (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :
- (i) Vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
  - (ii) Pigments of other colouring matter, other than those added solely for the purpose of identification;
  - (iii) Plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) Emulsifiers or anti-tack agents;
  - (ii) Small amounts of breakdown products of emulsifiers;
  - (iii) Very small amounts of the following:  
Heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), anti-oxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, vulcanised, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 4004, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 4008.
8. Heading 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 4001, 4002, 4003, 4005 and 4008, the expressions “plates”, “sheets”, and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square)

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shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 4008 the expression “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

**SUPPLEMENTARY NOTES:**

1. For the purposes of headings 4009 and 4010, while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, which products, shall form integral part of ingredient of such rubber products, shall be taken into an account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shall be ignored
2. Tariff item 4008 21 10 shall also apply to “plates”, “sheets”, and “strips”, whether or not cut to shape and surface-worked or further worked so as to render them fit for resoling or repairing or re-treading of rubber tyres.

Exim Code	Item Description	Policy	Policy Conditions
<b>4001</b>	<b>NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP</b>		
<b>4001 10</b>	<i>Natural rubber latex, whether or not pre-vulcanized:</i>		
4001 10 10	Prevulcanised	Free	
4001 10 20	Other than prevulcanised	Free	
	<i>Natural rubber in other forms:</i>		
4001 21 00	Smoked sheets	Free	
4001 22 00	Technically specified natural rubber (TSNR)	Free	
<b>4001 29</b>	<i>Other:</i>		
4001 29 10	Hevea	Free	
4001 29 20	Pale Crepe	Free	
4001 29 30	Estate Brown Crepe	Free	
4001 29 40	Oil extended natural rubber	Free	
4001 29 90	Other	Free	
4001 30 00	Balata, gutta-percha, guayule, chicle, and similar natural gums	Free	

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<b>4002</b>	<b>SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP</b>		
	<i>Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):</i>		
4002 11 00	Latex	Free	
<b>4002 19</b>	<b><i>Other:</i></b>		
4002 19 10	Oil extended styrene butadiene rubber	Free	
4002 19 20	Styrene butadiene rubber with styrene content of over 50%	Free	
4002 19 30	Styrene butadiene styrene oil bound copolymer	Free	
4002 19 90	Other	Free	
4002 20 00	Butadiene rubber (BR)	Free	
	<i>Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):</i>		
4002 31 00	Isobutene-isoprene (butyl) rubber (IIR)	Free	
4002 39 00	Other	Free	
	<i>Chlorprene (Chlorobutadiene) rubber (CR):</i>		
4002 41 00	Latex	Free	
4002 49 00	Other	Free	
	<i>Acrylonitrile-butadiene rubber (NBR):</i>		
4002 51 00	Latex	Free	
4002 59 00	Other	Free	
4002 60 00	Isoprene rubber (IR)	Free	
4002 70 00	Ethylene-propylene-non-conjugated diene rubber (EPDM)	Free	
<b>4002 80</b>	<b><i>Mixtures of any product of heading 4001 with any product of this heading:</i></b>		
4002 80 10	Latex	Free	
4002 80 20	Chemically modified form of natural rubber including graft rubber	Free	
4002 80 90	Other	Free	
	<b><i>Other:</i></b>		

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4002 91 00	Latex	Free	
<b>4002 99</b>	<b>Other:</b>		
4002 99 10	Factice (rubber substitute derived from oil)	Free	
4002 99 20	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	Free	
4002 99 90	Other	Free	
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip	Free	Natural rubber will not be allowed for import in this heading.
4004 00 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Restricted	Import of used rubber tyres with one cut in bead wire and import of used rubber tubes cut in two pieces, however, is free.
<b>4005</b>	<b>COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP</b>		
4005 10 00	Compounded with carbon black or silica	Free	
<b>4005 20</b>	<b>Solutions; dispersions other than those of sub-heading 4005 10:</b>		
4005 20 10	Can sealing compound	Free	
4005 20 90	Other	Free	
	<b>Other:</b>		
<b>4005 91</b>	<b>Plates, sheets and strip:</b>		
4005 91 10	Hospital Sheeting	Free	
4005 91 90	Other	Free	
<b>4005 99</b>	<b>Other:</b>		
4005 99 10	Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	Free	
4005 99 90	Other	Free	
<b>4006</b>	<b>OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER</b>		
4006 10 00	"Camel-back" strips for retreading rubber tyres	Free	
<b>4006 90</b>	<b>Other:</b>		

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4006 90 10	Thread, not covered	Free	
4006 90 90	Other		
<b>4007</b>	<b>VULCANISED RUBBER THREAD AND CORD</b>		
<b>4007 00</b>	<i>Vulcanised rubber thread and cord:</i>		
4007 00 10	Thread, not covered	Free	
4007 00 20	Cord, not covered	Free	
4007 00 90	Other	Free	
<b>4008</b>	<b>PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER</b>		
	<i>Of cellular rubber:</i>		
<b>4008 11</b>	<i>Plates, sheets and strip:</i>		
4008 11 10	Of micro-cellular rubber	Free	
4008 11 90	Other	Free	
<b>4008 19</b>	<i>Other:</i>		
4008 19 10	Block of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	Free	
4008 19 90	Other	Free	
	<i>Of non-cellular rubber:</i>		
<b>4008 21</b>	<i>Plates, sheets and strip:</i>		
4008 21 10	Used in the manufacture of soles, heels, or soles and heels combined, for footwear	Free	
4008 21 20	For resoling or repairing or retreading rubber tyres	Free	
4008 21 90	Other	Free	
<b>4008 29</b>	<i>Other:</i>		
4008 29 10	Rubber sheets and Resin rubber sheets for soles and heels	Free	
4008 29 20	Blocks used in the manufacture of soles, heels or soles and heels combined, for footwear	Free	
4008 29 30	Latex foam sponge	Free	
4008 29 40	Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres	Free	
4008 29 90	Other	Free	
<b>4009</b>	<b>TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES)</b>		
	<i>Not reinforced or otherwise combined with other materials:</i>		

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4009 11 00	Without fittings	Free	
4009 12 00	With fittings	Free	
	<b><i>Reinforced or otherwise combined only with metal:</i></b>		
4009 21 00	Without fittings	Free	
4009 22 00	With fittings	Free	
	<b><i>Reinforced or otherwise combined only with textile materials:</i></b>		
4009 31 00	Without fittings	Free	
4009 32 00	with fittings	Free	
	<b><i>Reinforced or otherwise combined with other materials:</i></b>		
4009 41 00	without fittings	Free	
4009 42 00	with fittings	Free	
<b>4010</b>	<b>CONVEYOR OR TRANSMISSION BELTS OR BELTING OF VULCANISED RUBBER</b>		
	<b><i>Conveyor belts or belting:</i></b>		
<b>4010 11</b>	<b><i>Reinforced only with metal:</i></b>		
4010 11 10	Where the rubber compound content is less than 25% by weight	Free	
4010 11 90	Other	Free	
<b>4010 12</b>	<b><i>Reinforced only with textile materials:</i></b>		
4010 12 10	Where the rubber compound content is less than 25% by weight	Free	
4010 12 90	Other	Free	
<b>4010 19</b>	<b><i>Other:</i></b>		
4010 19 10	Where the rubber compound content is less than 25% by weight	Free	
4010 19 90	Other	Free	
	<b><i>Transmission belts or belting:</i></b>		
<b>4010 31</b>	<b><i>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:</i></b>		
4010 31 10	Where the rubber compound content is less than 25% by weight	Free	
4010 31 90	Other	Free	
<b>4010 32</b>	<b><i>Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside</i></b>		

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	<i>circumference exceeding 60 cm but not exceeding 180 cm:</i>		
4010 32 10	Where the rubber compound content is less than 25% by weight	Free	
4010 32 90	Other	Free	
<b>4010 33</b>	<b><i>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:</i></b>		
4010 33 10	Where the rubber compound content is less than 25% by weight	Free	
4010 33 90	Other	Free	
<b>4010 34</b>	<b><i>Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:</i></b>		
4010 34 10	Where the rubber compound content is less than 25% by weight	Free	
4010 34 90	Other	Free	
<b>4010 35</b>	<b><i>Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm:</i></b>	Free	
4010 35 10	Where the rubber compound content is less than 25% by weight	Free	
4010 35 90	Other	Free	
<b>4010 36</b>	<b><i>Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm:</i></b>		
4010 36 10	Where the rubber compound content is less than 25% by weight	Free	
4010 36 90	Other	Free	
<b>4010 39</b>	<b><i>Other:</i></b>		
	<b><i>Where the rubber compound content is less than 25% by weight:</i></b>		
4010 39 11	Endless flat belt	Free	
4010 39 12	Ply belting	Free	
4010 39 19	Other	Free	
	<b><i>Other:</i></b>		
4010 39 91	Endless flat belt	Free	
4010 39 92	Ply belting	Free	
4010 39 99	Other	Free	



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<b>4011</b>	<b>NEW PNEUMATIC TYRES, OF RUBBER</b>		
<b>4011 10</b>	<i>Of a kind used on motor cars (including station wagons and racing cars):</i>		
4011 10 10	Radials	Free	
4011 10 90	Other	Free	
<b>4011 20</b>	<i>Of a kind used on buses or lorries:</i>		
4011 20 10	Radials	Free	
4011 20 90	Other	Free	
4011 30 00	Of a kind used on aircraft	Free	
<b>4011 40</b>	<i>Of a kind used on motor cycles:</i>		
4011 40 10	For motor cycles	Free	
4011 40 20	For motor scooters	Free	
4011 40 90	Other	Free	
<b>4011 50</b>	<i>Of a kind used on bicycles:</i>		
4011 50 10	Multi-cellular polyurethane (MCP) tubeless tyre	Free	
4011 50 90	Other having a “herring-bone” or similar tread	Free	
	<i>Other having a “herring-bone” or similar tread:</i>		
4011 61 00	Of a kind used on agricultural or forestry vehicles and machines	Free	
4011 62 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	Free	
4011 63 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm.	Free	
4011 69 00	Other	Free	
	<i>Other:</i>		
4011 92 00	Of a kind used on agricultural or forestry vehicles and machines	Free	
4011 93 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	Free	
4011 94 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	Free	
4011 99 00	Other	Free	
<b>4012</b>	<b>RETREADED OR USED PNEUMATIC TYRES OF RUBBER, SOLID OR CUSHION TYRES,</b>		

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<b>TYRE TREADS AND TYRE FLAPS, OF RUBBER</b>			
<b>Retreaded tyres:</b>			
4012 11 00	Of a kind used on Motor cars (including station wagons and racing cars)	Restricted	Imports allowed freely as per Policy Condition 1 below.
4012 12 00	Of a kind used on buses or lorries	Restricted	Imports allowed freely as per Policy Condition 1 below.
4012 13 00	Of a kind used on aircraft	Restricted	Imports allowed freely as per Policy Condition 1 below.
<b>4012 19 Other:</b>			
4012 19 10	For two wheelers	Restricted	Imports allowed freely as per Policy Condition 1 below.
4012 19 90	Other	Restricted	Imports allowed freely as per Policy Condition 1 below.
<b>4012 20 Used pneumatic tyres:</b>			
4012 20 10	For buses, lorries and earth moving equipment including bigger size vehicles and light commercial vehicles	Restricted	Imports allowed freely as per Policy Condition 1 (i) below.
4012 20 20	For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles	Restricted	Imports allowed freely as per Policy Condition 1 (ii) below.
4012 20 90	Other	Free	
<b>4012 90 Other:</b>			
4012 90 10	Solid rubber tyres for motor vehicles	Free	
4012 90 20	Solid Rubber tyres for other vehicles	Free	
4012 90 30	Tyres with metal framework	Free	
<b>Tyre flaps:</b>			
4012 90 41	Of a kind used in two-wheeled and three- wheeled motor vehicles	Free	
4012 90 49	Other	Free	
4012 90 50	Tyre treads, interchangeable	Free	
4012 90 90	Other	Free	
<b>4013 INNER TUBES, OF RUBBER</b>			
<b>4013 10 Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:</b>			
4013 10 10	For motor car	Free	

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4013 10 20	For Lorries and buses	Free	
4013 20 00	Of a kind used on bicycles	Free	
<b>4013 90</b>	<b>Other:</b>		
4013 90 10	For aircraft	Free	Import allowed freely without a licence subject to recommendation of Director General of Civil Aviation (DGCA), in case of second hand tubes.
4013 90 20	For motor cycle	Free	
4013 90 30	For off the road vehicles, not elsewhere specified or included	Free	
	<b>For tractors:</b>		
4013 90 41	Rear tyres	Free	
4013 90 49	Other	Free	
4013 90 50	Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	Free	
4013 90 90	Other	Free	
<b>4014</b>	<b>HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER</b>		
<b>4014 10</b>	<b>Sheath contraceptives:</b>		
4014 10 10	Rubber contraceptives, male (condoms)	Free	
4014 10 20	Rubber contraceptives, female (diaphragms), such as cervical caps	Free	
<b>4014 90</b>	<b>Other:</b>		
4014 90 10	Hot water bottles	Free	
4014 90 20	Ice bags	Free	
4014 90 30	Feeding bottle nipples	Free	
4014 90 90	Other	Free	
<b>4015</b>	<b>ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS) FOR ALL PURPOSES, OR VULCANISED RUBBER OTHER THAN HARD RUBBER</b>		
	<b>Gloves, mittens and mitts:</b>		

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4015 11 00	Surgical	Free	
4015 19 00	Other	Free	
<b>4015 90</b>	<b><i>Other:</i></b>		
4015 90 10	Rubber apron	Free	
4015 90 20	Labels	Free	
4015 90 30	Industrial gloves	Free	
	<b><i>Other:</i></b>		
4015 90 91	Diving suits	Free	
4015 90 99	Other	Free	
<b>4016</b>	<b>OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER</b>		
4016 10 00	Of cellular rubber	Free	
	<b><i>Other:</i></b>		
4016 91 00	Floor coverings and mats	Free	
4016 92 00	Erasers	Free	
<b>4016 93</b>	<b><i>Gaskets, washers and other seals:</i></b>		
4016 93 10	Patches for puncture repair of self-vulcanizing rubber or a rubber backing	Free	
4016 93 20	Rubber ring (O-ring)	Free	
4016 93 30	Rubber seals ( Oil seals and the like )	Free	
4016 93 40	Gaskets	Free	
4016 93 50	Washers	Free	
4016 93 60	Plugs	Free	
4016 93 90	Other	Free	
4016 94 00	Boat or dock fenders, whether or not inflatable	Free	
<b>4016 95</b>	<b><i>Other inflatable articles:</i></b>	Free	
4016 95 10	Air mattresses	Free	
4016 95 90	Other	Free	
<b>4016 99</b>	<b><i>Other:</i></b>		
4016 99 10	Rubber cots for textile industry	Free	
4016 99 20	Rubber bands	Free	
4016 99 30	Rubber threads	Free	
4016 99 40	Rubber blankets	Free	
4016 99 50	Rubber cushions	Free	
4016 99 60	Rubber bushes	Free	
4016 99 70	Ear plug	Free	
4016 99 80	Stoppers	Free	
4016 99 90	Other	Free	

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<b>4017</b>	<b>HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER</b>		
<b>4017 00</b>	<i>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:</i>		
4017 00 10	Plates, sheets, rods and tubes of ebonite and vulcanite	Free	
4017 00 20	Scrap, waste, and powder of hardened rubber (ebonite and vulcanite)	Free	
4017 00 30	Printers' rollers	Free	
4017 00 40	Textile rollers	Free	
4017 00 50	Typewriters and cyclostyling rollers	Free	
4017 00 90	Other	Free	

**Policy Conditions of this Chapter:**

- (1) (i) Import of retreaded tyres for buses, lorries and earth moving equipment including bigger size vehicles and light commercial vehicles is permitted freely if the per tyres c.i.f value is US \$175 and above.
- (ii) Import of retreaded tyres for passenger automobile vehicles including two wheelers, three wheelers and personal type vehicles is permitted freely if the per tyre c.i.f. value is US \$ 25 and above.
- [This policy condition applies to EXIM codes 4012 11 00, 4012 12 00, 4012 13 00, 4012 19 10, 4012 19 20, 4012 20 10, and 4012 20 90]**