

CHAPTER 40
RUBBER AND ARTICLES THEREOFVII
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1. Except where the context otherwise requires, throughout the tariff schedule the expression "rubber" means the following products, whether or not vulcanized 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 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 prevulcanized, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, 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 vulcanization with sulfur into non-thermoplastic substances which, at a temperature between 18°C and 29°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 5 minutes, to a length not greater than 1-1/2 times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanizing 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, plasticizers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, 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) Vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of prevulcanized rubber latex);
 - (ii) Pigments or other coloring matter other than those added solely for the purpose of identification;
 - (iii) Plasticizers 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 antitack 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), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptizers, preservatives, stabilizers, viscosity-control agents or similar special-purpose additives.

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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 vulcanized 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) 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 expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Additional U.S. notes

1. For the purposes of subheading 4008.21, the rate of duty "Free (B)" appearing in the "Special" subcolumn applies only to articles measuring not more than 38.1 cm in width and not more than 45.7 cm in length.
2. For the purposes of subheading 4008.29, the rate of duty "Free (C)" appearing in the "Special" subcolumn applies only to profile shapes that are cut to size.
3. For the purposes of heading 4017, the rate of duty "Free (C)" appearing in the "Special" subcolumn applies only to tubes and pipes having attached fittings.

4001		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:			
4001.10.00	00 9	Natural rubber latex, whether or not pre-vulcanized.....	kg <u>1</u> /...	Free	Free
4001.21.00		Natural rubber in other forms:		Free	Free
	10 4	Smoked sheets.....	kg	Free	Free
	20 2	Grade 1.....	kg		
	30 0	Grade 2.....	kg		
	50 5	Grade 3.....	kg		
4001.22.00		Other.....	kg		
	05 0	Technically specified natural rubber (TSNR).....	kg	Free	Free
	10 3	Grade 5.....	kg		
	15 8	Grade CV.....	kg		
	20 1	Grade L.....	kg		
	25 6	Grade 10.....	kg		
	50 4	Grade 20.....	kg		
4001.29.00	00 8	Other.....	kg	Free	Free
4001.30.00		Balata, gutta-percha, guayule, chicle and similar natural gums.....	kg	Free	Free
	05 0	Balata.....	kg		
	10 3	Gutta-percha and guttas, not elsewhere specified or included.....	kg		
	15 8	Jelutong or pontianak.....	kg		
	20 1	Chicle.....	kg		
	25 6	Leche caspi and sorva.....	kg		
	50 4	Other.....	kg		
4002		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:			
		Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):			
4002.11.00	00 7	Latex.....	kg	Free	20%
4002.19.00		Other.....	kg	Free	20%
	10 7	Containing 50 percent or less styrene by weight of the dry polymer.....	kg		
	20 5	Containing over 50 percent styrene by weight of the dry polymer.....	kg		
4002.20.00	00 6	Butadiene rubber (BR).....	kg	Free	20%
		Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):			
4002.31.00	00 3	Isobutene-isoprene (butyl) rubber (IIR).....	X	Free	20%
4002.39.00	00 5	Other.....	kg	Free	20%
		Chloroprene (chlorobutadiene) rubber (CR):			
4002.41.00	00 1	Latex.....	kg	Free	20%
4002.49.00	00 3	Other.....	kg	Free	20%
		Acrylonitrile-butadiene rubber (NBR):			
4002.51.00	00 8	Latex.....	kg	Free	20%
4002.59.00	00 0	Other.....	kg	Free	20%
4002.60.00	00 7	Isoprene rubber (IR).....	kg	Free	20%
4002.70.00	00 5	Ethylene-propylene-nonconjugated diene rubber (EPDM).....	kg	Free	20%
4002.80.00	00 3	Mixtures of any product of heading 4001 with any product of this heading.....	kg	Free	20%
		Other:			
4002.91.00	00 0	Latex.....	kg	Free	20%
4002.99.00	00 2	Other.....	kg	Free	20%

1/ Kilograms dry rubber content.

4003.00.00	00 9	Reclaimed rubber in primary forms or in plates, sheets or strip.....	kg.....	Free		Free
4004.00.00	00 8	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.....	kg.....	Free		Free
4005		Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip:				
4005.10.00	00 5	Compounded with carbon black or silica.....	kg.....	Free		20%
4005.20.00	00 3	Solutions; dispersions other than those of subheading 4005.10.....	kg.....	Free		20%
		Other:				
4005.91.00	00 7	Plates, sheets, and strip.....	kg.....	Free		20%
4005.99.00	00 9	Other.....	kg.....	Free		20%
4006		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber:				
4006.10.00	00 4	"Camel-back" strips for retreading rubber tires.....	kg.....	5.8%	Free (A, E, IL, J) 3.4% (CA)	35%
4006.90		Other:				
4006.90.10	00 5	Of natural rubber.....	kg.....	4.2%	Free (A, E, IL, J) 2.5% (CA)	35%
4006.90.50	00 6	Other.....	kg.....	5.3%	Free (A, E, IL, J) 3.1% (CA)	80%
4007.00.00	00 5	Vulcanized rubber thread and cord.....	kg.....	4.2%	Free (A*, E, IL, J) 2.5% (CA)	35%
4008		Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber:				
		Of cellular rubber:				
4008.11		Plates, sheets and strip:				
4008.11.10	00 9	Of natural rubber.....	kg.....	4.2%	Free (A, E, IL, J) 2.5% (CA)	25%
4008.11.50	00 0	Other.....	kg.....	6.6%	Free (A, E, IL, J) 3.9% (CA)	50%
4008.19		Other:				
4008.19.10	00 1	Of natural rubber.....	kg.....	4.2%	Free (A*, E, IL, J) 2.5% (CA)	25%
4008.19.50	00 2	Other.....	kg.....	6.6%	Free (A, E, IL, J) 3.9% (CA)	50%
		Of noncellular rubber:				
4008.21.00	00 9	Plates, sheets and strip.....	kg.....	3.4%	Free (B1/, E, J) 0.3% (IL) 2% (CA) 2/	40%
4008.29.00	00 1	Other.....	kg.....	5.8%	Free (A, B1/, C3/, E, IL, J) 3.4% (CA)	35%

1/ See additional U.S. note 1 to this chapter.

2/ Certain textile-reinforced rubber plates, sheets and strip imported for use in the manufacture of hovercraft skirts, originating in the territory of Canada are free of duty. See subheading 9905.40.08.

3/ See additional U.S. note 2 to this chapter.

4009		Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):				
4009.10.00	00 1	Not reinforced or otherwise combined with other materials, without fittings.....	kg.....	3.1%	Free (A,B,E,IL,J) 1.8% (CA) <u>1/</u> , <u>2/</u>	25%
4009.20.00	00 9	Reinforced or otherwise combined only with metal, without fittings.....	kg.....	3.1%	Free (A,B,E,IL,J) 1.8% (CA) <u>1/</u>	25%
4009.30.00	00 7	Reinforced or otherwise combined only with textile materials, without fittings.....	kg.....	3.1%	Free (A,B,E,IL,J) 1.8% (CA) <u>1/</u>	25%
4009.40.00	00 5	Reinforced or otherwise combined with other materials, without fittings.....	kg.....	3.1%	Free (A,B,E,IL,J) 1.8% (CA)	25%
4009.50.00		With fittings.....		3.1%	Free (A,B,C, E,IL,J) 1.8% (CA)	25%
	20 8	Brake hoses for the vehicles of subheading 8701.20 or headings 8702, 8703, 8704, 8705 or 8711.....	kg			
		Other:				
	40 4	Not reinforced.....	kg			
	90 3	Other.....	kg			

1/ Equipment, originating in the territory of Canada, intended for use in the repair or maintenance of certain motor vehicles subject to accelerated staged rate reductions. See subheading 9905.00.00.
2/ Certain rubber tubing originating in the territory of Canada is free of duty. See subheading 9905.40.02.

4010	Conveyor or transmission belts or belting, of vulcanized rubber:					
4010.10	Of trapezoidal cross section (V-belts and V-belting):					
4010.10.10		Combined with textile materials.....	5.1%	Free (B,E,IL,J) 3% (CA) <u>1/</u>	30%	
10 4		With textile components in which cotton predominates by weight over any other single textile fiber.....	kg			
		Other:				
		Power transmission belts or belting:				
		Belts:				
20 2		Of a kind used with internal combustion engines.....	No.			
30 0		Other.....	No.			
40 8		Belting.....	m			
90 7		Other.....	kg			
4010.10.50		Other.....	4.2%	Free (A,E,IL,J) 2.5% (CA) <u>1/</u>	25%	
10 5		Power transmission belts or belting.....	kg			
90 8		Other.....	kg			
4010.91		Other:				
		Of a width exceeding 20 cm:				
4010.91.11	00 7	Combined with textile materials: With textile components in which vegetable fibers predominate by weight over any other single textile fiber.....	kg.....	5.1%	Free (A,E,J) 0.5% (IL) 3% (CA)	30%
4010.91.15		With textile components in which man-made fibers predominate by weight over any other single textile fiber.....	8%	Free (A,E,J) 0.8% (IL) 4.8% (CA)	74%
		Power transmission belts or belting:				
10 1		Synchronous belts....	No.			
20 9		Other belts.....	No.			
30 7		Other.....	m			
90 4		Other.....	kg			
4010.91.19	00 9	Other.....	kg.....	2.4%	Free (E,J) 0.2% (IL) 1.4% (CA)	25%
4010.91.50		Other.....	4.2%	Free (A,E,IL,J) 2.5% (CA)	25%
		Power transmission belts or belting:				
10 7		Synchronous belts.....	No.			
20 5		Other belts.....	No.			
30 3		Other.....	m			
90 0		Other.....	kg			

1/ Equipment, originating in the territory of Canada, intended for use in the repair or maintenance of certain motor vehicles subject to accelerated staged rate reductions. See subheading 9905.00.00.

4010 (con.)	Conveyor or transmission belts or belting, of vulcanized rubber:					
	Other: (con.)					
4010.99	Other:					
	Combinced with textile materials:					
4010.99.11	00 9	With textile components in which vegetable fibers predominate by weight over any other single textile fiber.....	kg.....	5.1%	Free (A,E,J) 0.5% (IL) 3% (CA)	30%
4010.99.15		With textile components in which man-made fibers predominate by weight over any other single textile fiber.....	8%	Free (A,E,J) 0.8% (IL) 4.8% (CA)	74%
		Power transmission belts or belting:				
	10 3	Synchronous belts....	No.			
	20 1	Other belts.....	No.			
	30 9	Other.....	m			
	90 6	Other.....	kg			
4010.99.19	00 1	Other.....	kg.....	2.4%	Free (E,J) 0.2% (IL) 1.4% (CA)	25%
4010.99.50		Other.....	4.2%	Free (A,E,IL,J) 2.5% (CA)	25%
		Power transmission belts or belting:				
	10 9	Synchronous belts.....	No.			
	20 7	Other belts.....	No.			
	30 5	Other.....	m			
	90 2	Other.....	kg			

4011		New pneumatic tires, of rubber:					
4011.10.00		Of a kind used on motor cars (including station wagons and racing cars).....	4%		Free (A*,E,IL,J) 2.4% (CA)	10%	
	10 5	Radial.....	No.				
	50 6	Other.....	No.				
4011.20.00		Of a kind used on buses or trucks.....	4%		Free (A*,E,IL,J) 2.4% (CA)	10%	
		On-the-highway:					
		Light truck:					
	05 0	Radial.....	No.				
	10 3	Other.....	No.				
		Other:					
	15 8	Radial.....	No.				
	20 1	Other.....	No.				
		Off-the-highway:					
		For use on a rim measuring 40.6 cm or more in diameter:					
	25 6	Radial.....	No.				
	30 9	Other.....	No.				
		Other:					
	35 4	Radial.....	No.				
	50 4	Other.....	No.				
4011.30.00		Of a kind used on aircraft.....	Free			30%	
	10 1	For use in civil aircraft.....	No.				
	50 2	Other.....	No.				
4011.40.00	00 1	Of a kind used on motorcycles.....	No.....	4%	Free (A,E,IL,J) 2.4% (CA)	10%	
4011.50.00	00 8	Of a kind used on bicycles.....	No.....	5% <u>1</u> /	Free (E,IL,J) 3% (CA)	10%	
		Other:					
4011.91		Having a "herring-bone" or similar tread:					
4011.91.10	00 7	Designed for tractors provided for in subheading 8701.90.10 or for agricultural or horticultural machinery or implements provided for in chapter 84.....	No.....	Free		Free	
4011.91.50	00 8	Other.....	No.....	4%	Free (A*,E,IL,J) 2.4% (CA)	10%	
4011.99		Other:					
4011.99.10	00 9	Designed for tractors provided for in subheading 8701.90.10 or for agricultural or horticultural machinery or implements provided for in chapter 84 or in subheading 8716.80.10.....	No.....	Free		Free	
4011.99.50	00 0	Other.....	No.....	4%	Free (A,E,IL,J) 2.4% (CA)	10%	

1/ Duty on bicycle tires temporarily suspended. See heading 9902.40.11.

4012		Retreaded or used pneumatic tires of rubber; solid or cushion tires, interchangeable tire treads and tire flaps, of rubber:			
4012.10		Retreaded tires:			
4012.10.10		Aircraft.....	Free		30%
	10 2	For use in civil aircraft.....	No.		
	50 3	Other.....	No.		
4012.10.20	00 2	Designed for tractors provided for in subheading 8701.90.10 or for agricultural or horticultural machinery or implements provided for in chapter 84 or in subhead- ing 8716.80.10.....	No.....	Free	Free
4012.10.50		Other.....	4%	Free (A,E,IL,J) 2.4% (CA)	10%
		Passenger car tires:			
	05 0	Radial.....	No.		
	09 6	Other.....	No.		
		On-the-highway truck and bus tires:			
		Light truck:			
	15 8	Radial.....	No.		
	19 4	Other.....	No.		
		Other:			
	25 6	Radial.....	No.		
	29 2	Other.....	No.		
		Other:			
	35 4	Radial.....	No.		
	50 4	Other.....	No.		
4012.20		Used pneumatic tires:			
4012.20.10		Aircraft.....	Free		30%
	10 0	For use in civil aircraft.....	No.		
	50 1	Other.....	No.		
4012.20.20	00 0	Designed for tractors provided for in subheading 8701.90.10 or for agricultural or horticultural machinery or implements provided for in chapter 84 or in subhead- ing 8716.80.10.....	No.....	Free	Free
4012.20.50	00 3	Other.....	No.....	4% Free (E,IL,J) 2.4% (CA)	10%
4012.90		Other:			
4012.90.10	00 7	Solid or cushion tires.....	No.....	Free	25%
		Other:			
4012.90.20	00 5	Of natural rubber.....	kg.....	4.2% <u>1/</u> Free (A,E,IL,J) 2.5% (CA)	35%
4012.90.50	00 8	Other.....	kg.....	5.3% <u>1/</u> Free (A,E,IL,J) 3.1% (CA)	80%

1/ Duty on rim strips (tire flaps) for bicycle wheels temporarily suspended. See heading 9902.40.11.

4013		Inner tubes, of rubber:						
4013.10.00		Of a kind used on motor cars (including station wagons and racing cars), buses or trucks.....	No.....	3.7%		Free (A,E,IL,J) 2.2% (CA)	25%	
	10 3	Motor car.....	No.					
	20 1	Truck and bus.....	No.					
4013.20.00	00 3	Of a kind used on bicycles.....	No.....	15% <u>1/</u>		Free (E,IL,J) 9% (CA)	30%	
4013.90		Other:						
4013.90.10	00 6	Designed for tires provided for in subheadings 4011.91.10, 4011.99.10, 4012.10.20 and 4012.20.20.....	No.....	Free			Free	
4013.90.50		Other.....		3.7%		Free (A,E,IL,J) 2.2% (CA)	25%	
	10 5	Motorcycle (including moped).....	No.					
	50 6	Other.....	No.					
4014		Hygienic or pharmaceutical articles (including nursing nipples), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber:						
4014.10.00	00 4	Sheath contraceptives.....	X.....	4.2%		Free (A,E,IL,J) 2.5% (CA)	25%	
4014.90		Other:						
4014.90.10	00 5	Nursing nipples.....	Gross...	3.1%		Free (A,CA,E,IL,J)	25%	
4014.90.50	00 6	Other.....	X.....	4.2%		Free (A,E,IL,J) 2.5% (CA) <u>2/</u>	25%	
4015		Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanized rubber other than hard rubber:						
		Gloves:						
4015.11.00	00 2	Surgical and medical.....	doz.prs.	3.7%		Free (A*,E,IL,J) 2.2% (CA)	25%	
4015.19		Other:						
4015.19.10		Seamless.....		3.7%		Free (A,E,J) 0.4% (IL) 2.2% (CA)	25%	
	10 0	Disposable.....	doz.prs.					
	50 1	Other.....	doz.prs.					
4015.19.50	00 3	Other.....	doz.prs.	14%		Free (E,J) 1.4% (IL) 8.4% (CA)	75%	
4015.90.00		Other.....		5%		Free (E,J) 0.5% (IL) 3% (CA)	25%	
	10 4	Aprons.....	doz.					
	50 5	Other.....	doz.					

1/ Duty on inner tubes for bicycle tires temporarily suspended. See heading 9902.40.11.

2/ Certain infant pacifiers originating in the territory of Canada are free of duty. See subheading 9905.40.10.

4016		Other articles of vulcanized rubber other than hard rubber:					
4016.10.00	00 2	Of cellular rubber.....	X.....	4.2%	Free (A, C, E, IL, J)	25%	
					2.5% (CA)		
		Other:					
4016.91.00	00 4	Floor coverings and mats.....	X.....	5.3%	Free (A, B, E, IL, J)	40%	
					3.1% (CA) <u>1/</u>		
4016.92.00	00 3	Erasers.....	X.....	4.2%	Free (A, E, IL, J)	35%	
					2.5% (CA)		
4016.93.00		Gaskets, washers and other seals.....		3.5%	Free (A, B, C, E, IL, J)	25%	
					2.1% (CA) <u>1/</u> , <u>2/</u>		
	10 0	O-Rings.....	X				
	90 3	Other.....	X				
4016.94.00	00 1	Boat or dock fenders, whether or not inflatable.....	X.....	5.3%	Free (A, E, IL, J)	80%	
					3.1% (CA)		
4016.95.00	00 0	Other inflatable articles.....	X.....	4.2%	Free (A, E, IL, J)	25%	
					2.5% (CA)		
4016.99		Other:					
4016.99.03	00 3	Containers, with or without their closures, of a kind used for the packing, transporting or marketing of merchandise.....	X.....	3%	Free (A, E, IL, J)	80%	
					1.8% (CA)		
4016.99.05	00 1	Household articles not elsewhere specified or included.....	X.....	3.4%	Free (A, E, IL, J)	80%	
					2% (CA)		
4016.99.10	00 4	Handles and knobs.....	kg.....	6.5%	Free (A, B, E, IL, J)	57.5%	
					3.9% (CA) <u>1/</u>		
4016.99.15	00 9	Caps, lids, seals, stoppers and other closures.....	X.....	5.3%	Free (A, B, E, IL, J)	80%	
					3.1% (CA) <u>1/</u>		
4016.99.20	00 2	Toys for pets.....	X.....	8.5%	Free (A, E, IL, J)	80%	
					4.3% (CA)		
		Other:					
4016.99.25	00 7	Of natural rubber.....	X.....	4.2%	Free (A*, B, E, IL, J)	35%	
					2.5% (CA) <u>1/</u>		
4016.99.50		Other.....		5.3%	Free (A, B, C, E, IL, J)	80%	
					3.1% (CA) <u>1/</u>		
	10 3	Mechanical articles for motor vehicles.....	X				
	50 4	Other.....	X				
4017.00.00	00 3	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.....	X.....	5.3%	Free (A, B, C <u>3/</u> , E, IL, J)	80%	
					3.1% (CA) <u>1/</u>		

1/ Equipment, originating in the territory of Canada, intended for use in the repair or maintenance of certain motor vehicles subject to accelerated staged rate reductions. See subheading 9905.00.00.
2/ Certain gaskets and seals originating in the territory of Canada are free of duty. See subheading 9905.40.20.
3/ See additional U.S. note 3 to this chapter.