

**SECTION 05
MINERAL PRODUCTS**

SECTION V
MINERAL PRODUCTS

subdivisions

CHAPTER 25 - SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

CHAPTER 26 - ORES, SLAG AND ASH

CHAPTER 27 - MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

**CHAPTER 25
SALT, SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIRNE AND CEMENT**

NOTES

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃ (heading No. 28.21);
- (c) Medicaments and other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (heading No. 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);
- (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.23; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);
- (h) Billiard chalks (heading No. 94.04); or
- (ij) Writing or drawing chalks, or tailors' chalks (heading No. 96.09).

3. Any products classifiable in heading No.25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.

4. Heading No. 25.30 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
25.01	Salt and pure sodium chloride; sea water		
2501.0010.00	Denatured salt		5
2501.0020.00	Salt for human consumption including table salt		20
2501.0030.00	Other, including compressed salt used in animal feeding		5
2501.0090.00	Other, including crude salt		5

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
25.02 2502.0000.00	Unroasted iron pyrites Unroasted iron pyrites		5
25.03 2503.0000.00	Sulphur of all kinds (excl. sublimed, precipitated, or colloidal) . sublimed, precipitated and colloidal sulphur		5
25.04 2504.1000.00 2504.9000.00	Natural graphite Natural graphite in powder or in flakes . in powder or in flakes)		5 5
25.05 2505.1000.00 2505.9000.00	Natural sands of all kinds, (excl. metal-bearing sands of chapter 26) Silica sands and quartz sands Other natural sands of all kinds, whether or not coloured, other than metalbearing sands		5 5
25.06 2506.1000.00 2506.2000.00	Quartz; quartzite Quartz whether or not roughly trimmed or merely cut,by sawing into blocks/slabs of recta Quartzite		5 5
25.07 2507.0000.00	Kaolin and other kaolinic clays, whether or not calcined Kaolin and other kaolinic clays, whether or not calcined		5
25.08 2508.1000.00 2508.3000.00 2508.4000.00 2508.5000.00 2508.6000.00 2508.7000.00	Other clays, andalusite, kyanite, etc; mullite; chamotte or dinas earths Bentonite -clay Other clays Andalusite, kyanite and sillimanite Mullite Chamotte or dinas earths		5 5 5 5 5 5
25.09 2509.0000.00	Chalk Chalk		5
25.10 2510.1000.00 2510.2000.00	Natural calcium phosphates, aluminium calcium phosphates, etc -chalk -chalk		5 5
25.11 2511.1000.00 2511.2000.00	Natural barium sulphate (barytes); natural barium carbonate (witherite) Natural barium sulphate (barytes) whether or not calcined Natural barium carbonate (whitherite) whether or not calcined		5 5
25.12 2512.0000.00	Siliceous fossil meals (kieselguhr, tripolite, etc);siliceous earths Siliceous fossil meals and similar siliceous earths whether or not calcined		5
25.13 2513.1000.00 2513.2000.00	Pumice stone; emery; natural corundum, etc, and other natural abrasives Pumice stone Emery, natural corundum, natural garnet and other natural abrasives		5 5
25.14 2514.0000.00	Slate, crude, roughly trimmed or merely cut Slate cut into blocks of a rectangular (including square) shape		5
25.15 2515.1100.00 2515.1200.00	Marble, travertine, and other calcareous monumental or building stone Marble and travertine crude or roughly trimmed .		5 5

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
25.15 2515.2000.00	Marble, travertine, and other calcareous monumental or building stone Ecaussine and other calcareous monumental or building stone; alabaster		5
25.16 2516.1100.00 2516.1200.00 2516.2000.00 2516.9000.00	Granite, porphyry, etc, and other monumental or building stone Granite, crude or roughly trimmed Granite, cut into a square or rectangular shape Sandstone Other monumental or building stone		5 5 5 5
25.17 2517.1000.00 2517.2000.00 2517.3000.00 2517.4100.00 2517.4900.00	Pebbles, gravel, etc; macadam of slag; tarred macadam, etc Pebbles, gravel, broken or crushed stone used for concrete aggregates, for road metalling Macadam of slag, dross or similar industrial waste Tarred macadam -treated Other Granules, chippings and powder of stones whether or not heat treated		5 5 5 5 5
25.18 2518.1000.00 2518.2000.00 2518.3000.00	Dolomite; dolomite roughly trimmed or merely cut; agglomerated dolomite Dolomite not calcined/sintered cut into blocks/slabs of rectangular (incl square) shape Calcined or sintered dolomite cut into rectangular shape Dolomite ramming mix cut into rectangular slabs or blocks		5 5 5
25.19 2519.1000.00 2519.9000.00	Natural magnesium carbonate (magnesite), etc; other magnesium oxides Natural magnesium carbonate (magnesite) whether or not pure Other Magnesia and other magnesium oxide whether or not pure		5 5
25.20 2520.1000.00 2520.2000.00	Gypsum; anhydrite; plasters Gypsum; anhydrite whether or not coloured, with/without small quantities of accelerators Plasters of calcined gypsum or calcium sulphate whether or not coloured		20 20
25.21 2521.0000.00	Limestone flux; limestone and other calcareous stone Limestone flux; limestone and other calcareous stone used in manufacture of lime		5
25.22 2522.1000.00 2522.2000.00 2522.3000.00	Quicklime, slaked lime and hydraulic lime Quicklime Slaked lime Hydraulic lime		10 10 10
25.23 2523.1000.00 2523.2100.00 2523.2900.22 2523.2900.29 2523.3000.00 2523.9000.00	Portland cement, aluminous cement, persulphate cement, etc Cement clinkers whether or not coloured Portland white cement, whether or not artificially coloured Other cement: In bags Other cement: Bulk Aluminous cement whether or not coloured or in the form of clinkers Other hydraulic cements		10 20 10 20 10 10
25.24 2524.1000.00 2524.9000.00	Asbestos Crocidolite Other asbestos		5 5

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
25.25	Mica, including splittings; mica waste		
2525.1000.00	Crude mica and mica rifted into sheets or splittings		5
2525.2000.00	Mica powder		5
2525.3000.00	Mica waste		5
25.26	Natural steatite, crude roughly trimmed or merely cut; talc		
2526.1000.00	Natural steatite not crushed, not powdered whether or not cut in rectangular blocks/slab		5
2526.2000.00	Natural steatite,crushed or powdered		5
25.28	Natural borates and concentrates; natural boric acid		
2528.1000.00	Natural sodium borates and concentrates thereof, whether or not calcined		5
2528.9000.00	. sodium) and concentrates; natural boric acid		5
25.29	Felspar; leucite nepheline and nepheline syenite; fluorspar		
2529.1000.00	Felspar		5
2529.2100.00	Fluorspar containing by weight <=97% of calcium fluoride		5
2529.2200.00	Fluorspar containing by weight >97% of calcium fluoride		5
2529.3000.00	Leucite nepheline and nepheline syenite		5
25.30	Mineral substances not elsewhere specified or included		
2530.1000.00	Vermiculite, perlite and chlorites,unexpanded		5
2530.2000.00	Kieserite, epsomite (natural magnesium sulphates)		5
2530.9000.00	Other mineral substances, nes		5