

**Section V**  
**MINERAL PRODUCTS**

**Chapter 25**

**Salt; sulphur; earths and stone; plastering materials, lime 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.

2.- This Chapter does not cover :

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);

(b) Earth colours containing 70 % or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$ , (heading 28.21);

(c) Medicaments or other products of Chapter 30;

(d) Perfumery, cosmetic or toilet preparations (Chapter 33);

(e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);

(f) Precious or semi-precious stones (heading 71.02 or 71.03);

(g) Cultured crystals (other than optical elements) weighing not less than 2.5g each of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);

(h) Billiard chinks (heading 95.04); or

(ij) Writing or drawing chinks or tailors' chinks (heading 96.09).

3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4.- Heading 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); ambers 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 pieces of pottery or concrete.

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>25.01</b>		<b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>		
	25 01 00 10	- - - Common salt (table salt)	Value	5%
	25 01 00 20	- - - Denatured salt unfit for human consumption	Value	5%
	25 01 00 30	- - - Pure sodium chloride	Value	5%
	25 01 00 40	- - - Salt solutions	Value	5%
	25 01 00 90	- - - Other	Value	5%
<b>25.02</b>	25 02 00 00	<b>Unroasted iron pyrites.</b>	Value	5%
<b>25.03</b>	25 03 00 00	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>	Value	5%
<b>25.04</b>		<b>Natural graphite.</b>	Value	5%
	25 04 10 00	- In powder or in flakes	Value	5%
	25 04 90 00	- Other	Value	5%
<b>25.05</b>		<b>Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.</b>		
	25 05 10 00	- Silica sands and quartz sands	Value	5%
	25 05 90 00	- Other	Value	5%
<b>25.06</b>		<b>Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		
		- Quartz:		
	25 06 10 10	- - - Crude, in the form of unsawn blocks	Value	5%
	25 06 10 90	- - - Other	Value	5%
	25 06 20 00	- Quartzite	Value	5%
<b>25.07</b>		<b>Kaolin and other kaolinic clays, whether or not calcined.</b>		
	25 07 00 10	- - - Kaolin	Value	5%
	25 07 00 90	- - - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>25.08</b>		<b>Other clays (not including expanded clays of heading.No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinaa earths.</b>		
	25 08 10 00	- Bentonite	Value	5%
	25 08 30 00	- Fire-clay	Value	5%
	25 08 40 00	- Other clays	Value	5%
	25 08 50 00	- Andalusite, kyanite and sillimanite	Value	5%
	25 08 60 00	- Mullite	Value	5%
	25 08 70 00	- Chamotte or dinas earths	Value	5%
<b>25.09</b>		<b>Chalk.</b>		
	25 09 00 10	- - - Ground chalk for construction	Value	5%
	25 09 00 90	- - - Other	Value	5%
<b>25.10</b>		<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>		
	25 10 10 00	- Unground	Value	5%
	25 10 20 00	- Ground	Value	5%
<b>25.11</b>		<b>Naturai barium sulphate (barytes); natural barium carhonate (witherite), whether or not calcined, other than barium oxide of heading No 28.16 .</b>		
	25 11 10 00	- Natural barium sulphate (barytes)	Value	5%
	25 11 20 00	- Natural barium carbonate (witherite)	Value	5%
<b>25.12</b>	25 12 00 00	<b>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.</b>	Value	5%
<b>25.13</b>		<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>		
	25 13 10 00	- Pumice stone	Value	5%
		- Emery, natural corundum, natural garnet and other natural abrasives:		
	25 13 20 10	- - - Emery	Value	5%
	25 13 20 20	- - - Natural corundum	Value	5%
	25 13 20 30	- - - Natural garnet	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	25 13 20 40	- - - Tripoli earth	Value	5%
	25 13 20 90	- - - Other	Value	5%
<b>25.14</b>		<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		
	25 14 00 10	- - - Crude, in the form of sawn blocks	Value	5%
	25 14 00 90	- - - Other	Value	5%
<b>25.15</b>		<b>Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		
		- Marble and travertine:		
	25 15 11 00	- - Crude or roughly trimmed	Value	5%
	25 15 12 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Value	5%
		- Ecaussine and other calcareous monumental or building stone; alabaster:		
	25 15 20 10	- - - Crude or roughly trimmed	Value	5%
	25 15 20 20	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Value	5%
<b>25.16</b>		<b>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		
		- Granite:		
	25 16 11 00	- - Crude or roughly trimmed	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	25 16 12 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Value	5%
	25 16 20 00	- Sandstone	Value	5%
		- Other monumental or building stone:		
	25 16 90 10	- - - Crude or roughly trimmed	Value	5%
	25 16 90 20	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Value	5%
<b>25.17</b>		<b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.</b>		
	25 17 10 00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	Value	5%
	25 17 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 25 17 10 00	Value	5%
	25 17 30 00	- Tarred macadam	Value	5%
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:		
	25 17 41 00	- - Of marble	Value	5%
	25 17 49 00	- - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
25.18		<b>Dolomite, whether or not calcined, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</b>		
		- Dolomite non-calcified or riddled:		
	25 18 10 10	- - - Crude or roughly trimmed	Value	5%
	25 18 10 20	- - - Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular (including square) shape	Value	5%
		- Dolomite-calcified or dulated:		
	25 18 20 10	- - - Crude or roughly trimmed	Value	5%
	25 18 20 20	- - - Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular (including square) shape	Value	5%
	25 18 30 00	- Dolomite ramming mixr	Value	5%
25.19		<b>Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</b>		
	25 19 10 00	- Natural magnesium carbonate (magnesite)	Value	5%
		- Other:		
	25 19 90 10	- - - Magnesium oxide	Value	5%
	25 19 90 90	- - - Other	Value	5%
25.20		<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>		
		- Gypsum; anhydrite:		
	25 20 10 10	- - - Gypsum	Value	5%
	25 20 10 20	- - - Anhydrite	Value	5%
		- Plasters:		
	25 20 20 10	- - - For dentistry	Value	5%
	25 20 20 90	- - - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
25.21	25 21 00 00	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>	Value	5%
25.22		<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25 .</b>		
	25 22 10 00	- Quicklime	Value	5%
	25 22 20 00	- Slaked lime	Value	5%
	25 22 30 00	- Hydraulic lime	Value	5%
25.23		<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>		
	25 23 10 00	- Cement clinkers	Value	5%
		- Portland cement :		
	25 23 21 00	- - White cement, whether or not artificially coloured	Value	5%
		- - Other:		
	25 23 29 10	- - - Ordinary cement	Value	5%
	25 23 29 20	- - - Sulphate resistant cement	Value	5%
	25 23 29 90	- - - Other	Value	5%
	25 23 30 00	- Aluminous cement	Value	5%
	25 23 90 00	- Other hydraulic cements	Value	5%
25.24		<b>Asbestos.</b>		
	25 24 10 00	- Crocidolite	PROHIBITED	
	25 24 90 00	- Other	PROHIBITED	
25.25		<b>Mica, including splittings; mica waste.</b>		
	25 25 10 00	- Crude mica and mica rifted into sheets or splittings	Value	5%
	25 25 20 00	- Mica powder	Value	5%
	25 25 30 00	- Mica waste	Value	5%
25.26		<b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.</b>		
		- Not crushed, not powdered :		
	25 26 10 10	- - - Steatite	Value	5%
	25 26 10 20	- - - Talc	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
		- Crushed or powdered :		
	25 26 20 10	- - - Steatite	Value	5%
	25 26 20 20	- - - Talc	Value	5%
<b>25.27</b>		<b>Deleted</b>		
<b>25.28</b>	25 28 00 00	<b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight.</b>	Value	5%
<b>25.29</b>		<b>Feldspar; leucite, nepheline and nepheline syenite; fluorspar.</b>		
	25 29 10 00	- Feldspar	Value	5%
		- Fluorspar :		
	25 29 21 00	- - Containing by weight 97 % or less of calcium fluoride	Value	5%
	25 29 22 00	- - Containing by weight more than 97 % of calcium fluoride	Value	5%
	25 29 30 00	- Leucite; nepheline and nepheline syenite	Value	5%
<b>25.30</b>		<b>Mineral substances not elsewhere specified or included.</b>		
	25 30 10 00	- Vermiculite, perlite and chlorites, unexpanded	Value	5%
	25 30 20 00	- Kieserite, epsomite (natural magnesium sulphates)	Value	5%
		- Other :		
		- - - Natural arsenic sulphide :		
	25 30 90 11	- - - - Yellow arsenic sulphide (rat poison)	Value	5%
	25 30 90 19	- - - - Other	Value	5%
	25 30 90 20	- - - Meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and amber, in plates, rods, sticks or similar forms, not worked after moulding ; jet	Value	5%
	25 30 90 30	- - - Broken ceramic (fragments)	Value	5%
	25 30 90 40	- - - Earth colours	Value	5%
	25 30 90 90	- - - Other	Value	5%