

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.

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 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_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 2.5 g 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 chalks (heading 95.04); or
- (ij) Writing or drawing chalks or tailors' chalks (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); 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 pieces of pottery, brick or concrete.



| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 2501.00 | 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. | | | |
| 2501.00.10 | Table salt in retail packages of not more than 2.5 kg | 20% | kg | 278.31 |
| 2501.00.20 | Other table salt | 15% | kg | 278.32 |
| 2501.00.30 | Rock salt | Free | kg | 278.33 |
| 2501.00.40 | Pure sodium chloride | Free | kg | 278.34 |
| 2501.00.50 | Salt liquors | Free | kg | 278.35 |
| 2501.00.90 | Other | Free | kg | 278.39 |
| 2502.00.00 | Unroasted iron pyrites. | Free | kg | 274.2 |
| 2503.00.00 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | Free | kg | 274.1 |
| 25.04 | Natural graphite. | | | |
| 2504.10.00 | In powder or in flakes | Free | kg | 278.221 |
| 2504.90.00 | Other | Free | kg | 278.229 |
| 25.05 | Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26. | | | |
| 2505.10.00 | Silica sands and quartz sands | 5% | kg | 273.31 |
| 2505.90.00 | Other | 5% | kg | 273.39 |
| 25.06 | 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. | | | |
| 2506.10.00 | Quartz | 5% | kg | 278.511 |
| 2506.20.00 | Quartzite | 5% | kg | ### |
| 2507.00.00 | Kaolin and other kaolinic clays, whether or not calcined. | Free | kg | 278.26 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|---|--------------|---------|------------|
| 25.08 | Other clays (not including expanded clays of heading 68.06), and lusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths. | | | |
| 2508.10.00 | Bentonite | Free | kg | 278.27 |
| 2508.30.00 | Fire-clay | Free | kg | 278.292 |
| 2508.40.00 | Other clays | Free | kg | 278.293 |
| 2508.50.00 | Andalusite, kyanite and sillimanite | Free | kg | 278.294 |
| 2508.60.00 | Mullite | Free | kg | 278.295 |
| 2508.70.00 | Chamotte or dinas earths | Free | kg | 278.296 |
| 2509.00.00 | Chalk. | 5% | kg | 278.91 |
| 25.10 | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. | | | |
| 2510.10.00 | Unground | 5% | kg | 272.31 |
| 2510.20.00 | Ground | 5% | kg | 272.32 |
| 25.11 | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16. | | | |
| 2511.10.00 | Natural barium sulphate (barytes) | 5% | kg | 278.921 |
| 2511.20.00 | Natural barium carbonate (witherite) | 5% | kg | 278.922 |
| 2512.00.00 | 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. | 5% | kg | 278.95 |
| 25.13 | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. | | | |
| 2513.10.00 | Pumice stone | 5% | kg | ### |
| 2513.20.00 | Emery, natural corundum, natural garnet and other natural abrasives | 5% | kg | 277.222 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|------------|--|--------------|---------|------------|
| 2514.00.00 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape. | 5% | kg | 273.11 |
| 25.15 | 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. | | | |
| 2515.10.00 | Marble and travertine: | | | |
| 2515.11.00 | Crude or roughly trimmed | 5% | kg | 273.121 |
| 2515.12.00 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 5% | kg | 273.122 |
| 2515.20.00 | Ecaussine and other calcareous monumental or building stone; alabaster | 5% | kg | 273.123 |
| 25.16 | 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. | | | |
| 2516.10.00 | Granite: | | | |
| 2516.11.00 | Crude or roughly trimmed | 5% | kg | 273.131 |
| 2516.12.00 | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 5% | kg | 273.132 |
| 2516.20.00 | Sandstone | 5% | kg | ### |
| 2516.90.00 | Other monumental or building stone | 5% | kg | 273.139 |
| 25.17 | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metal-ling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or | | | |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| | 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. | | | |
| 2517.10.00 | 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 | 5% | kg | 273.41 |
| 2517.20.00 | Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in heading 2517.00.00 | 5% | kg | 273.42 |
| 2517.30.00 | Tarred macadam | 5% | kg | 273.43 |
| 2517.40.00 | Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated: | | | |
| 2517.41.00 | Of marble | 5% | kg | 273.44 |
| 2517.49.00 | Other | 5% | kg | 273.49 |
| 25.18 | Dolomite, whether or not calcined, or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. | | | |
| 2518.10.00 | Dolomite not calcined or sintered | 5% | kg | 278.231 |
| 2518.20.00 | Calcined or sintered dolomite | 5% | kg | 278.232 |
| 2518.30.00 | Dolomite ramming mix | 5% | kg | 278.233 |
| 25.19 | 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. | | | |
| 2519.10.00 | Natural magnesium carbonate (magnesite) | 5% | kg | 278.24 |
| 2519.90.00 | Other | 5% | kg | 278.25 |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|-------------------|--|--------------|---------|------------|
| 25.20 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. | | | |
| 2520.10.00 | Gypsum; anhydrite: | | | |
| 2520.10.10 | Gypsum | 15% | kg | 273.231 |
| 2520.10.20 | Anhydrite | 5% | kg | 273.232 |
| 2520.20.00 | Plasters: | | | |
| 2520.20.10 | Plaster of Paris | 5% | kg | 273.241 |
| 2520.20.90 | Other | 5% | kg | 273.249 |
| 2521.00.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | 10% | kg | 273.22 |
| 25.22 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25. | | | |
| 2522.10.00 | Quicklime | 10% | kg | 661.11 |
| 2522.20.00 | Slaked lime | 10% | kg | 661.12 |
| 2522.30.00 | Hydraulic lime | 10% | kg | 661.13 |
| 25.23 | Portland cement, aluminous cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. | | | |
| 2523.10.00 | Cement clinkers | 15% | kg | 661.21 |
| 2523.20.00 | Portland cement: | | | |
| 2523.21.00 | White cement, whether or not artificially coloured | 5% | kg | 661.221 |
| 2523.29.00 | Other: | | | |
| 2523.29.10 | Building cement (grey) | 15% | kg | 661.222 |
| 2523.29.20 | Oilwell cement | 5% | kg | 661.223 |
| 2523.29.90 | Other | 5% | kg | 661.229 |
| 2523.30.00 | Aluminous cement | 5% | kg | 661.23 |
| 2523.90.00 | Other hydraulic cements | 5% | kg | 661.29 |
| 25.24 | Asbestos. | | | |
| 2524.10.00 | Crocidolite | 5% | kg | ### |
| 2524.90.00 | Other | 5% | kg | ### |

| HEADING | DESCRIPTION OF GOODS | RATE OF DUTY | UNIT(S) | SITC REV 3 |
|--------------|---|--------------|---------|------------|
| 25.25 | Mica, including splittings; mica waste. | | | |
| 2525.10.00 | Crude mica and mica rifted into sheets or splittings | 5% | kg | 278.521 |
| 2525.20.00 | Mica powder | 5% | kg | 278.522 |
| 2525.30.00 | Mica waste | 5% | kg | 278.523 |
| 25.26 | 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. | | | |
| 2526.10.00 | Not crushed, not powdered | 5% | kg | 278.931 |
| 2526.20.00 | Crushed or powdered: | | | |
| 2526.20.10 | Talc | 5% | kg | 278.932 |
| 2526.20.90 | Other | 5% | kg | 278.939 |
| [25.27] | | | | |
| 25.28 | 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 H₃BO₃ calculated on the dry weight. | | | |
| 2528.10.00 | Natural sodium borates and concentrates thereof (whether or not calcined) | 5% | kg | 278.941 |
| 2528.90.00 | Other | 5% | kg | 278.949 |
| 25.29 | Felspar; leucite; nepheline and nepheline syenite; fluorspar. | | | |
| 2529.10.00 | Felspar | 5% | kg | 278.531 |
| 2529.20.00 | Fluorspar: | | | |
| 2529.21.00 | Containing by weight 97% or less of calcium fluoride | 5% | kg | 278.541 |
| 2529.22.00 | Containing by weight more than 97% of calcium fluoride | 5% | kg | 278.542 |
| 2529.30.00 | Leucite; nepheline and nepheline syenite | 5% | kg | 278.532 |
| 25.30 | Mineral substances not elsewhere specified or included. | | | |
| 2530.10.00 | Vermiculite, perlite and chlorites, unexpanded | 5% | kg | 278.98 |
| 2530.20.00 | Kieserite, epsomite (natural magnesium sulphates) | 5% | kg | 278.991 |
| 2530.90.00 | Other | 5% | kg | 278.999 |