

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 chinks (heading 95.04); or
 - (i) 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); 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.

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
2501.00	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	278.512
2507.00	00		Kaolin and other kaolinic clays, whether or not calcined.	Free	kg	278.26
25.08			Other clays (not including expanded clays of heading 68.06), andalusite, 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.			

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
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	277.23
2513.20	00		- Emery, natural corundum, natural garnet and other natural abrasives	5%	kg	277.222
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			- 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			- 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

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
2516.20	00		- Sandstone	5%	kg	273.133
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 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.			
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 subheading 2517.10	5%	kg	273.42
2517.30	00		- Tarred macadam	5%	kg	273.43
2517.40			- 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
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.			

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
2520.10	00		- Gypsum; anhydrite:			
2520.10	10		- - - Gypsum	15%	kg	273.231
2520.10	20		- - - Anhydrite	5%	kg	273.232
2520.20			- 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, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
2523.10	00		- Cement clinkers	15%	kg	661.21
			- 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	278.41
2524.90	00		- Other	5%	kg	278.49
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

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
[25.27]			Deleted			
2528.00	00		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.	5%	kg	278.941
25.29			Felspar; leucite; nepheline and nepheline syenite; fluorspar.			
2529.10	00		- Felspar	5%	kg	278.531
2529.20			- 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