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Central Excise Tariff (Amendment) Act, 2004

Chapter XXVI - Ores, Slag and Ash

CHAPTER 26

ORES, SLAG AND ASH

NOTES

1. This Chapter does not cover:

(a) slag or similar industrial waste prepared as macadam (heading 2517);

(b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);

(c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);

(d) basic slag of Chapter 31;

(e) slag wool, rock wool or similar mineral wools (heading 6806);

(f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or

(g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 2601 to 2617, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 2620 applies only to:

(a) ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 2621); and

(b) ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

SUB-HEADING

NOTES

1. For the purposes of sub-heading 2620 21, "leaded gasoline sludges and leaded anti- knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in sub-heading 2620 60.

2601	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES		
	- Iron ores and concentrates, other than roasted iron pyrites:		
260111	- -Non-agglomerated:		
2601 11 10	-- --Iron ore lumps (60% Fe or more)	kg.	16%
2601 1120	-- --Iron ore lumps (below 60% Fe, including	kg.	16%

	black iron ore containing up to 10% Mn)		
2601 1130	-- --Iron ore fines (62% Fe or more)	kg.	16%
2601 1140	-- --Iron ore fines (below 62% Fe)	kg.	16%
26011150	-- --Iron ore concentrates	kg.	16%
2601 1190	-- --Other	kg.	16%
2601 12	- -Agglomerated:		
2601 12 10	-- --Iron ore pellets	kg.	16%
2601 12 90	-- --Other	kg.	16%
2601 20 00	- Roasted iron pyrites	kg.	16%
2602	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT		
2602 00	- Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight:		
2602 0010	-- --Manganese ore (46% or more)	kg.	16%
2602 0020	-- --Manganese ore (44% or more but below 46%)	kg.	16%
2602 00 30	-- --Manganese ore (40% or more but below 44%)	kg.	16%
2602 0040	-- --Manganese ore (35% or more but below 40%)	kg.	16%
2602 00 50	-- --Manganese ore (30% or more but below 35%)	kg.	16%
2602 00 60	Ferruginous (10% or more but below 30%)	kg.	16%
2602 00 70	--Manganese ore sinters, agglomerated	kg.	16%
2602 00 90	-- --Other	kg.	16%
2603 00 00	COPPER ORES AND CONCENTRATES	kg.	16%
2604 00 00	NICKEL ORES AND CONCENTRATES	kg.	16%
2605 00 00	COBALT ORES AND CONCENTRATES	kg.	16%
2606	ALUMINIUM ORES AND CONCENTRATES		
260600	- Aluminium ores and concentrates:		
2606 0010	-- --Bauxite (natural), not calcined	kg.	16%
2606 0020	-- --Bauxite (natural), calcined	kg.	16%
2606 00 90	-- --Other aluminium ores and concentrates	kg.	16%

2607 00 00	LEAD ORES AND CONCENTRATES	kg.	16%
2608 00 00	ZINC ORES AND CONCENTRATES	kg.	16%
2609 00 00	TIN ORES AND CONCENTRATES	kg.	16%
2610	CHROMIUM ORES AND CONCENTRATES		
261000	- Chromium ores and concentrates:		
2610 0010	-- --Chrome ore lumps, containing 47% Cr2O3 and above	kg.	16%
2610 0020	Chrome ore lumps, containing 40% or more but less than 47% Cr2O3	kg.	16%
2610 00 30	--Chrome ore lumps below 40% Cr2O3	kg.	16%
2610 0040	--Chrome ore friable and concentrates fixes containing 47% Cr2O3 and above	kg.	16%
2610 00 90	--Other	kg.	16%
2611 00 00	TUNGSTEN ORES AND CONCENTRATES	kg.	16%
2612	URANIUM OR THORIUM ORES AND		
	CONCENTRATES		
2612 10 00	- Uranium ores and concentrates	kg.	16%
2612 20 00	- Thorium ores and concentrates	kg.	16%
2613	MOLYBDENUM ORES AND CONCENTRATES		
2613 10 00	- Roasted	kg.	16%
2613 90 00	- Other	kg.	16%
2614	- TITANIUM ORES AND CONCENTRATES		
2614 00	- Titanium ores and concentrates:		
2614 0010	-- --Limenite, unprocessed	kg.	16%
2614 0020	-- --Limenite, upgraded (beneficiated limenite including limenite ground)	kg.	16%
	-- Rutile:		
2614 00 31	-- Rare earth oxides including rutile sand	kg.	16%
2614 00 39	-- Other	kg.	16%
2614 00 90	--Other	kg.	16%
2615	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES		
2615 10 00	- Zirconium ores and concentrates	kg.	16%
2615 90	- Other:		
2615 9010	-- --Vanadium ores and	kg.	16%

	concentrates		
2615 9020	-- --Niobium or tantalum ores and concentrates	kg.	16%
2616	PRECIOUS METAL ORES AND CONCENTRATES		
261610 00	- Silver ores and concentrates	kg.	16%
261690	- Other:		
2616 9010	-- --Gold ores and concentrates	kg.	16%
2616 90 90	-- --Other	kg.	16%
2617	OTHER ORES AND CONCENTRATES		
261710 00	- Antimony ores and concentrates	kg.	16%
2617 90 00	- Other	kg.	16%
2618 00 00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	kg.	16%
2619	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL		
2619 00	- Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel:		
2619 0010	--Converted slag (scull) of blast furnace	kg.	16%
2619 00 90	--Other	kg.	16%
2620	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS		
	- Containing mainly zinc:		
26201100	- -Hard zinc spelter	kg.	16%
262019 00	- -Other	kg.	16%
	- Containing mainly lead:		
26202100	- -Leaded gasoline sludges and leaded anti-knock compound sludges	kg.	16%
262029 00	- -Other	kg.	16%
262030	- Containing mainly copper:		
2620 3010	-- --Brass dross	kg.	16%
2620 30 90	-- --Other	kg.	16%
262040	- Containing mainly aluminium:		
26204010	-- --Aluminium dross	kg.	16%
262040 90	-- --Other	kg.	16%
2620 60 00	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg.	16%

	- Other:		
2620 9100	-- -Containing antimony, beryllium, cadmium, chromium or their mixtures	kg.	16%
2620 99 00	- -Other	kg.	16%
2621	OTHER SLAG AND ASH, INLCUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE		
2621 10 00	- Ash and residues from the incineration of municipal waste	kg.	16%
262190 00	- Other	kg.	16%

* For effective rates of Cess on the specified goods of this Chapter - please see Appendix IV.