

**Customs Tariff (Amendment) Act, 2003**

**Chapter XXV - Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement**

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**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 that 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 and colloidal sulphur (heading 2802);
- (b) earth colours containing 70% or more by weight of combined iron evaluated at  $\text{Fe}_2\text{O}_3$  (heading 2821);
- (c) medicaments and other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) setts, curbstones and flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
- (f) precious or semi-precious stones (heading 7102 or 7103);
- (g) cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
- (h) billiard chinks (heading 9504); or
- (ij) writing or drawing chinks and tailors' chinks (heading 9609).

3. Any products classifiable in heading 2517 and any other heading of this Chapter are to be classified in heading 2517.

4. Heading 2530 applies, inter alia, to : vermiculite, perlite and ch'forites, unexpended; 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.

## SUPPLEMENTARY NOTE

In heading 2523, "sagol" means cement obtained by heating limestone and burnt coal in a kiln; and "ashmoh" means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

Tariff Item	Description of goods	Units	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2501	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	- Salt (including table salt and denatured sail) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; sea water:			
2501 00 10	--- Common salt (including iodised salt)	kg.	25%	-
2501 00 20	-- Rock salt	kg.	25%	-
2501 00 90	-- Other	kg.	25%	-
2502 00 00	UNROASTED IRON PYRITES	kg.	25%	-
2503	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR			
2503 00	- Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:			
2503 00 10	-- Sulphur recovered as by-product in refining of crude oil	kg.	25%	
2503 00 90	-- Other	kg.	25%	-
2504	NATURAL GRAPHITE			
2504 10	- In powder or in flakes:			
2504 10 10	--- Graphite, crystalline	kg.	30%	20%
2504 1020	-- Graphite, amorphous	kg.	30%	20%
2504 10 90	--- Other	kg.	30%	20%
2504 90	- Other:			
250490 10	-- Graphite, micronised	kg.	30%	20%
2504 90 90	-- Other	kg.	30%	20%
2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26			
2505 10	- Silica sands and quartz sands:			
	-- Silica sands:			

2505 10 11	--- Processed (white)	kg.	25%	.-
2505 10 12	-- Processed (brown)	kg.	25%	-
2505 10 19	-- - Other	kg.	25%	-
2505 1020	-- Quartz sands	kg.	25%	-
2505 90 00	- Other	'kg.	25%	-
2506	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	- Quartz:			
2506 10 10	-- In lumps	kg.	25%	-
2506 1020	-- In powder	kg.	25%	-
	- Quartzite :			
250621	-- Crude or roughly trimmed:			
250621 10	-- In lumps	kg.	25%	-
250621 20	-- In powder	kg.	25%	-
250621 90	-- Other	kg.	25%	-
2506 29 00	-- Other	kg.	25%	-
2507	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED			
2507 00	- Kaolin and other kaolinic clays, whether or not calcined:			
250700 10	-- Crude	kg.	25%	-
	-- Other:			
25070021 -	-- Pharmaceutical grade	kg.	25%	-
2507 00 22 -	-- Ceramic grade	kg.	25%	-
2507 00 29 -	-- Other	kg.	25%	-
2508	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHES			
2508 10	- Benlonite:			
2508 10 10	-- Crude	kg.	25%	-
2508 1090	-- Other (includes processed, activated and ground)	kg.	25%	-
2508 20	- Decolourising earths and fuller's earth:			
250820 10	-- Processed (including activated)	kg.	25%	-
2508 20 90	-- Other	kg.	25%	-
2508 30	- Fire clay:			
250830 10	-- Non-plastic	kg.	25%	-
2508 3020	-- Semi-plastic	kg.	25%	-
2508 30 30	-- Plastic	kg.	25%	-
2508 30 90	-- Other	kg.	25%	-
2508 40	- Other clays:			
250840 10	-- Ball clay	kg.	25%	-
25084020	-- Earth clay	kg.	25%	-

25084090	--- Other	kg.	25%	-
2508 50	- Andahisite, kyanite and sillimanite:			
2508 50 10	-- Andatusite	kg.	25%	--
	-- Kyanite:			
2508 5021	---- Crude, other than calcined	kg.	25%	-
2508 5022	---- Processed, other than calcined (washed or ground or screened or beneficiated)	kg.	25%	
25085023	-- - Calcined	kg.	25%	-
	-- Sillimanite:			
2508 5031	-- - Lumps	kg.	25%	-
25085032	---- Fines (including sand)	kg.	25%	-
2508 5039	-- - Other	kg.	25%	-
2508 60 00	- Mullite	kg.	25%	-
2508 70 00	- Chamotte or dinas earths	kg.	25%	-
2509 00 00	CHALK	kg.	25%	-
2510	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK			
2510 10	- Unground:			
2510 10 10	--- Natural calcium phosphate	kg.	5%	-
2510 10 20	-- Natural aluminium calcium phosphate	kg.	5%	-
2510 10 30	-- Natural calcium phosphate apatite	kg.	5%	-
2510 1090	-- Other	kg.	5%	-
251020	- Ground:			
251020 10	-- Natural calcium phosphates	kg.	5%	-
251020 20	-- Natural aluminium calcium phosphate	kg.	5%	-
251020 30	-- Natural calcium phosphates apatite	kg.	5%	-
25102090	-- Other	kg.	5%	-
2511	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OP HEADING 2816			
2511 10	- Natural barium sulphate (barytes):			
2511 10 10	-- Lumps	kg.	25%	-
2511 1020	-- Powder	kg.	25%	-
2511 1090	-- Other	kg.	25%	-
2511 2000	- Natural barium carbonate (witherite)	kg.	25%	-
2512	- 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			
2512 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:			
251200 10	-- Kieselguhr	kg.	25%	-
2512 0020	-- Tripolite	kg.	25%	-
2512 00 30	-- Diatomite	kg.	25%	-
25120090	-- Other	kg.	25%	-

2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED			
	- Pumice stone:			
2513 11 00	-- Crude or in irregular pieces, including crushed pumice ("bimskies")	kg.	25%	
2513 19 00	-- Other	kg.	25%	-
251320	- Emery, natural corundum, natural garnet and other natural abrasives:			
2513 20 10	-- Emery	kg.	25%	-
25132020	-- Natural corundum	kg.	25%	-
25132030	-- Natural garnet	kg.	25%	-
2513 2090	-- Other	kg.	25%	-
2514 00 00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR merely CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	kg.	25%	
2515	MARBLE, TRAVERTINE, ECAUSSINE AND OTHERCALCAREOUS 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			
	- Marble and travertine:			
2515 11 00	-- Crude or roughly trimmed	kg.	30%	-
2515 12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:			
2515 12 10	-- Blocks	kg.	30%	-
2515 1220	-- Slabs	kg.	30%	-
2515 1290	-- Other	kg.	30%	-
2515 20	- Ecaussine and other calcareous monumental or building stone; alabaster:			
2515 20 10	-- Alabaster	kg.	30%	-
25152090	-- Other	kg.	30%	-
2516	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			
	- Granite :			
2516 11 00	-- Crude or roughly trimmed	kg.	30%	-
2516 12 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	30%	
	- Sandstone:			
251621 00	-- Crude or roughly trimmed	kg.	30%	-
2516 22 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	30%	
2516 90	- Other monumental or building stone:			
2516 90 10	--- Pakur stone	kg.	30%	-
2516 90 20	--- Stone boulders	kg.	30%	-
2516 90 90	--- Other	kg.	30%	-

2517	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 2515 OR 2516, WHETHER OR NOT HEAT-TREATED			
2517 10	- 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:			
2517 10 10	--- Pakur stone, crushed or broken	kg.	25%	-
2517 10 20	--- Flint	kg.	25%	-
2517 10 90	--- Other	kg.	25%	-
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517 10	kg.	25%	
2517 30 00	- Tarred macadam	kg.	25%	-
	- Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat treated:			
2517 41 00	-- Of marble	kg.	25%	-
2517 49 00	-- Other	kg.	25%	-
2518	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	kg.	25%	-
2518 20 00	- Calcined or sintered dolomite	kg.	25%	-
2518 30 00	- Dolomite ramming mix	kg.	25%	-
2519	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)	kg.	30%	-
2519 90	- Other:			
251990 10	--- Fused magnesia (natural)	kg.	30%	-
2519 90 20	--- Dead-burnt (sintered) magnesia	kg.	30%	-
2519 90 30	--- Magnesium calcined (other than dead-burnt)not elsewhere specified or included	kg.	30%	-
2519 90 40	--- Magnesium oxide	kg.	30%	-
2519 90 90	--- Other	kg.	30%	-
2520	GYP SUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYP SUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS			
2520 10	- Gypsum: anhydrite:			

2520 10 10	--- Natural	kg.	25%	-
2520 10 20	--- Marine	kg.	25%	-
2520 10 90	--- Other	kg.	25%	-
2520 20	- Plasters:			
2520 20 10	--- Calcined	kg.	25%	-
2520 20 90	--- Other	kg.	25%	-
2521	- LIMESTONE FLUX; LIMESTONE AND OTHERCALCAREOUS STONES, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT			
2521 00	- Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement:			
2521 00 10	--- Limestone flux (L.D., below 1% SiO <sub>2</sub> )	kg.	25%	-
2521 00 90	--- Other	kg.	25%	-
2522	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 2825			
2522 10 00	- Quicklime	kg.	25%	-
2522 20 00	- Slaked lime	kg.	25%	-
2522 30 00	- Hydraulic lime	kg.	25%	-
2523	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	kg.	30%	-
	- Portland cement:			
2523 21 00	-- White cement, whether or not artificiallycoloured	kg.	30%	-
2523 29	-- Other:			
2523 29 10	--- Ordinary portland cement, dry	kg.	30%	-
2523 29 20	--- Ordinary portland cement, coloured	kg.	30%	-
2523 29 30	--- Portland pozzolana Cement	kg.	30%	-
2523 29 40	--- Portland slag cement	kg.	30%	-
2523 29 90	--- Other	kg.	30%	-
2523 30 00	- Aluminous cement	kg.	30%	-
2523 90	- Other hydraulic cements:			
2523 90 10	--- Sagol; ashmoh	kg.	30%	-
2523 90 20	--- High alumina refractory cement	kg.	30%	-
2523 90 90	--- Other	kg.	30%	-
2524	ASBESTOS			
2524 00	- Asbestos:			

	--- Asbestos in rock form:			
2524 00 11	--- Chrysotile	kg.	25%	-
2524 00 12	--- Amphibole	kg.	25%	-
2524 00 19	--- Other	kg.	25%	-
	-- Fibre raw, beaten or washed or graded to length :			
2524 00 21	---- Chrysolite	kg.	25%	-
2524 00 22	---- Amosite	kg.	25%	-
2524 00 29	---- Other	kg.	25%	-
	--- Flakes or powder:			
2524 00 31	---- Amosite	kg.	25%	-
2524 00 39	---- Other	kg.	25%	-
	--- Other:			
2524 00 91	---- Waste	kg.	25%	-
2524 00 99	---- Other	kg.	25%	-
2525	MICA, INCLUDING SPLITTINGS; MICA WASTE			
2525 10	- Crude mica and mica rifted into sheets or splittings:			
2525 10 10	--- Mica blocks	kg.	25%	-
2525 10 20	--- Condensor films trimmed but not cut to shape	kg.	25%	-
2525 10 30	--- Mica splittings, book form	kg.	25%	-
2525 10 40	--- Mica splittings, loose	kg.	25%	-
2525 10 90	--- Other	kg.	25%	-
2525 20	- Mica powder:			
2525 20 10	--- Mica flakes, 2.20 mesh	kg.	25%	-
2525 20 20	--- Mica powder, dry ground	kg.	25%	-
2525 20 30	--- Mica powder, micronised	kg.	25%	-
2525 20 40	--- Mica powder, wet ground	kg.	25%	-
2525 20 50	--- Mica powder, calcined	kg.	25%	-
2525 20 90	--- Other	kg.	25%	-
2525 30	- Mica waste:			
2525 30 10	--- Mica mine scrap and waste	kg.	25%	-
2525 30 20	--- Mica factory scrap	kg.	25%	-

2525 30 30	--- Mica cuttings book form	kg.	25%	-
2525 30 90	--- Other	kg.	25%	-
2526	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	- Not crushed, not powdered:			
2526 10 10	--- Steatite (soap stone, etc.) block	kg.	25%	-
2526 10.20	--- Steatite (soap stone, etc.) lumps	kg.	25%	-
2526 10 90	--- Other	kg.	25%	-
2526 20 00	- Crushed or powdered	kg.	25%	-
2528	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% OH H <sub>3</sub> BO <sub>3</sub> CALCULATED ON THE dry WEIGHT			
2528 10 00	- Natural sodium borates and concentrates thereof (whether or not calcined)	kg.	25%	-
2528 90	- Other:			
2528 90 10	--- Natural boric acid (containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> )	kg.	25%	-
2528 90 20	--- Natural calcium borates and concentrates thereof (whether or not calcined)	kg.	25%	-
2528 90 90	--- Other	kg.	25%	
2529	FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR			
2529 10	- Felspar:			
2529 10 10	--- Lumps	kg.	25%	-
2529 10 20	--- Powder	kg.	25%	-
	- Fluorspar:			
2529 21 00	--- Containing by weight 97% or less of calcium fluoride	kg.	25%	-
2529 22 00	-- Containing by weight more than 97% of calcium fluoride	kg.	25%	-
2529 30 00 2530	- Leucite; nepheline and nepheline syenite MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED	kg.	25%	
2530 10	Vermiculite, perlite and chlorites, unexpanded:			
2530 10 10	--- Vermiculite	kg.	25%	-
2530 10 20	--- Perlite	kg.	25%	-
2530 10 90	--- Others (including powder)	kg.	25%	-
2530 20 00	- Kieserite, epsomite (natural magnesium sulphates)	kg.	25%	-
2530 90	- Other:			
2530 90 10	--- Meerschaum (whether or not in polished pieces) and amber agglomerated; meerchaum and agglomerated amber in plates, rods, etc., not worked after moulding jet	kg.	25%	

2530 90 20	--- Natural arsenic sulphides (such as orpiment)	kg.	25%	-
2530 90 30	--- Calcite	kg.	25%	-
2530 90 40	--- Ores and concentrates of rare earth metals	kg.	25%	-
2530 90 50	--- Woltastonite	kg.	25%	-
2530 90 60	--- Earth colour ochre, crude	kg.	25%	-
2530 90 70	--- Other processed earth colour ochre	kg.	25%	-
	--- Other:			
2530 90 91	---- Strontium sulphate (natural ore)	kg.	25%	-
2530 90 99	---- Other	kg.	25%	-