

## **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  $\text{Fe}_2\text{O}_3$  (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 2.5 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.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
25.01	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.		kg										25% or Rs.5/= per kg	12%	5%	2%	Rs.25/= per kg	*
25.02	2502.00	Unroasted iron pyrites.		kg					Free	Free		Free	Free	Free	12%	5%	2%		
25.03	2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		kg					Free	Free		Free	Free	Free	12%	5%	2%		
25.04		Natural graphite.																	
	2504.10	- In powder or in flakes :																	
	2504.10.10	--- Waste	L	kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2504.10.90	--- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2504.90	- Other :																	
	2504.90.10	--- Waste	L	kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2504.90.90	--- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
25.05		Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.																	
	2505.10	- Silica sands and quartz sands :																	
	2505.10.10	--- Waste	L	kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2505.10.90	--- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2505.90	- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
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	- Quartz :																	
	2506.10.10	--- Raw vein quartz		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2506.10.90	--- Value added vein quartz		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2506.20	- Quartzite		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
25.07	2507.00	Kaolin and other kaolinic clays, whether or not calcined.		kg					Free	Free		Free	Free	Free	12%	5%	2%		
25.08		Other clays (not including expanded clays of heading 68.06), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths (+).																	
	2508.10	- Bentonite		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2508.30	- Fire-clay		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2508.40	- Other clays		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2508.50	- Andalusite, kyanite and sillimanite		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2508.60	- Mullite		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2508.70	- Chamotte or dinas earths		kg					Free	Free		Free	Free	Free	12%	5%	2%		
25.09	2509.00	Chalk.		kg					Free	Free		Free	Free	Free	12%	5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.																	
	2510.10	- Unground :																	
	2510.10.10	--- Rock phosphate		kg				Free	Free	Free		Free	Free	Free	12%	5%	2%		
	2510.10.90	--- Other		kg				Free	Free	Free		Free	Free	Free	12%	5%	2%		
	2510.20	- Ground :																	
	2510.20.10	--- Rock phosphate		kg				Free	Free	Free		Free	Free	Free	12%	5%	2%		
	2510.20.90	--- Other		kg				Free	Free	Free		Free	Free	Free	12%	5%	2%		
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.																	
	2511.10	- Natural barium sulphate (barytes)		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2511.20	- Natural barium carbonate (witherite)		kg					Free	Free		Free	Free	Free	12%	5%	2%		
25.12	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.		kg					Free	Free		Free	Free	Free	12%	5%	2%		
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.																	
	2513.10	- Pumice stone		kg					Free	Free		Free	Free	Free	12%	5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	2513.20	- Emery, natural corundum, natural garnet and other natural abrasives		kg					Free	Free		Free	Free	Free	12%	5%	2%		
25.14	2514.00	<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>																	
	2514.00.10	--- Waste	L	kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2514.00.90	--- Other		kg					Free	Free		Free	Free	Free	12%	5%	2%		
25.15		<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 :																	
	2515.11	-- Crude or roughly trimmed		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2515.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2515.20	- Ecaussine and other calcareous monumental or building stone; alabaster		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
25.16		<b>Granite, prophry, basalt, sandstone and other monu-mental 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>																	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		- Granite :																	
	2516.11	-- Crude or roughly trimmed		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2516.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2516.20	- Sandstone		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2516.90	- Other monumental or building stone		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
25.17		<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>																	
	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		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10		kg					Free	Free		14.6%	5%	25%	12%	5%	2%		
	2517.30	- Tarred macadam		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:																	
	2517.41	-- Of marble		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2517.49	-- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
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	- Dolomite not calcined or sintered		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
	2518.20	- Calcined or sintered dolomite		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
	2518.30	- Dolomite ramming mix		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
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	- Natural magnesium carbonate (magnesite)		kg					Free	Free		Free	Free	Free	12%	5%	2%			
	2519.90	- Other		kg					Free	Free		Free	Free	Free	12%	5%	2%			
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	- Gypsum; anhydrite		kg					Free	Free		Free	Free	Free	12%	5%	2%			
	2520.20	- Plasters		kg	Free				Free	Free		Free	Free	Free	12%	5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
25.21	2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		kg					Free	Free		Free	Free	Free	12%	5%	2%			
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.																		
	2522.10	- Quicklime		kg					Free	Free		Free	Free	Free	12%	5%	2%			
	2522.20	- Slaked lime		kg					Free	Free		Free	Free	Free	12%	5%	2%			
	2522.30	- Hydraulic lime		kg					Free	Free		Free	Free	Free	12%	5%	2%			
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	- Cement clinkers		kg					Free	Free		Free	Free	Free	12%	5%	2%			
		- Portland cement :																		
	2523.21	-- White cement, whether or not artificially coloured		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%	8%		
	2523.29	-- Other :																		
	2523.29.10	--- Water-proof cement, boiler cement and similar compositions		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%	8%		
	2523.29.20	--- Other portland cement imported in packings of 50 kg and below		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%	10%		
	2523.29.30	--- Other portland cement imported in packings of over 50 kg or in bulk		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%	8%		
	2523.30	- Aluminous cement		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%	8%		
	2523.90	- Other hydraulic cements		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%	8%		



HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
25.24		<b>Asbestos.</b>																	
	2524.10	- Crocidolite	L	kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2524.90	- Other	L	kg					Free	Free		Free	Free	Free	12%	5%	2%		
25.25		<b>Mica, including splittings; mica waste.</b>																	
	2525.10	- Crude mica and mica rifted into sheets or splittings		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2525.20	- Mica powder		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2525.30	- Mica waste	L	kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
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>																	
	2526.10	- Not crushed, not powdered		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2526.20	- Crushed or powdered		kg	Free				Free	Free		Free	Free	Free	12%	5%	2%		
[25.27]																			
25.28	2528.00	<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>																	
	2528.00.10	- Natural sodium borates and concentrates thereof (whether or not calcined)		kg					Free	Free		Free	Free	Free	12%	5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	2528.00.90	- Other		kg					Free	Free		Free	Free	Free	12%	5%	2%		
<b>25.29</b>		<b>Feldspar; leucite, nepheline and nepheline syenite; fluorspar.</b>																	
	2529.10	- Feldspar :																	
	2529.10.10	--- Waste	L	kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2529.10.90	--- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
		- Fluorspar:																	
	2529.21	-- Containing by weight 97% or less of calcium fluoride :																	
	2529.21.10	--- Waste	L	kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2529.21.90	--- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2529.22	-- Containing by weight more than 97% of calcium fluoride		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	2529.30	- Leucite; nepheline and nepheline syenite :																	
	2529.30.10	--- Waste	L	kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2529.30.90	--- Other		kg					Free	Free		Free	Free	Free	12%	5%	2%		
<b>25.30</b>		<b>Mineral substances not elsewhere specified or included.</b>																	
	2530.10	- Vermiculite, perlite and chlorites, unexpanded		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2530.20	- Kieserite, epsomite (natural magnesium sulphates)		kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2530.90	- Other :																	
	2530.90.10	--- Natural arsenic sulphides	L	kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2530.90.20	--- Broken concrete	L	kg					Free	Free		Free	Free	Free	12%	5%	2%		
	2530.90.90	--- Other		kg					Free	Free		Free	Free	Free	12%	5%	2%		