

## Chapter 26

### Ores, slag and ash

#### Notes.

1.- This Chapter does not cover :

- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
- (d) Basic slag of Chapter 31;
- (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
- (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 71.12); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes.

Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- Heading 26.20 applies only to :

- (a) Slag, 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 26.21); and
- (b) Slag, 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.

#### Subheading Notes.

1.- For the purposes of subheading 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.- Slag, 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 subheading 2620.60.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>26.01</b>			<b>Iron ores and concentrates, including roasted iron pyrites.</b>																		
		-	Iron ores and concentrates, other than roasted iron pyrites :																		
	2601.11	--	Non-agglomerated	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%	
	2601.12	--	Agglomerated	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%	
	2601.20	-	Roasted iron pyrites	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%	
<b>26.02</b>	2602.00		<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.</b>	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
26.03	2603.00		Copper ores and concentrates.	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.04	2604.00		Nickel ores and concentrates.	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.05	2605.00		Cobalt ores and concentrates.	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.06	2606.00		Aluminium ores and concentrates.	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.07	2607.00		Lead ores and concentrates.	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.08	2608.00		Zinc ores and concentrates.	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.09	2609.00		Tin ores and concentrates.	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.10	2610.00		Chromium ores and concentrates.	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.11	2611.00		Tungsten ores and concentrates.	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.12			Uranium or thorium ores and concentrates.																			
	2612.10	-	Uranium ores and concentrates	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	2612.20	-	Thorium ores and concentrates	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.13			Molybdenum ores and concentrates.																			
	2613.10	-	Roasted	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	2613.90	-	Other	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.14	2614.00		Titanium ores and concentrates																			
	2614.00.10	---	Ilmanite	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	2614.00.20	---	Rutile	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	2614.00.90	---	Other	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.15			Niobium, tantalum, vanadium or zirconium ores and concentrates.																			
	2615.10	-	Zirconium ores and concentrates	kg		Free				Free	Free		Free	Free	Free	Free	15%	10%		2.5%		
	2615.90	-	Other	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.16			Precious metal ores and concentrates.																			
	2616.10	-	Silver ores and concentrates	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
	2616.90	-	Other	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%		
26.17			Other ores and concentrates.																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	2617.10	-	Antimony ores and concentrates	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	2617.90	-	Other	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
26.18	2618.00		Granulated slag (slag sand) from the manufacture of iron or steel.	kg	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
26.19	2619.00		Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
26.20			Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.																			
		-	Containing mainly zinc :																			
	2620.11	--	Hard zinc spelter	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	2620.19	--	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
		-	Containing mainly lead :																			
	2620.21	--	Leaded gasoline sludges and leaded anti-knock compound sludges	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	2620.29	--	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	2620.30	-	Containing mainly copper	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	2620.40	-	Containing mainly aluminium	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	2620.60	-	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						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
		-	Other :																			
	2620.91	--	Containing antimony, beryllium, cadmium, chromium or their mixtures	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	2620.99	--	Other :																			
	2620.99.10	---	Tantalum-bearing tin slags with less than 0.5% tin	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	2620.99.20	---	Slag from zinc production , chemically stabilized having a high iron content (above 20%) and processed according to industrial specifications	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	2620.99.30	---	Spent catalysts containg transition metals and rare earth metals	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	2620.99.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
26.21			Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.																			
	2621.10	-	Ash and residues from the incineration of municipal waste	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	2621.90	-	Other :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD							
	2621.90.10	---	Coal-fired power plant fly-ash	kg	L					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	
	2621.90.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	15%	10%		2.5%	