

Chapter 69
Ceramic products

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping:

- (a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;
- (b) Articles heated to temperatures less than 800°C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
- (c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, *inter alia*, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

2.- This Chapter does not cover :

- (a) Products of heading 28.44;
- (b) Articles of heading 68.04;
- (c) Articles of Chapter 71 (for example, imitation jewellery);
- (d) Cermets of heading 81.13;
- (e) Articles of Chapter 82;
- (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (g) Artificial teeth (heading 90.21);
- (h) Articles of Chapter 91 (for example, clocks and clock cases);
- (ij) Articles of Chapter 94 (for example, furniture ,luminaires and lighting fittings, prefabricated buildings);
- (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking\pipes); or
- (m) Articles of Chapter 97 (for example, works of art).

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
			I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS																					
69.01	6901.00		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.																					
	6901.00.10	---	Magnesite and magnesite chrome bricks	kg						Free	Free		5%	4.5%	10.0%	20%	18%	Ex					2.5%	
	6901.00.90	---	Other	kg		15.00%				Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
69.02			Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths (+) .																					
	6902.10	-	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, or expressed as MgO, CaO or Cr ₂ O ₃ :																					
	6902.10.10	----	Magnesite and magnesite chrome bricks	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	6902.10.90	----	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
	6902.20	-	Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
	6902.90	-	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
69.03			Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.																					
	6903.10	-	Containing, by weight, more than 50% of free carbon																					
	6903.10.10	----	Crucibles	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	6903.10.90	----	Other	kg		15.00%				Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	6903.20	-	Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂) :																					
	6903.20.10	----	Crucibles	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	GEN				SG
	6903.20.90	---	Other	kg		15.00%				Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	6903.90	-	Other :																					
	6903.90.10	---	Crucibles	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	6903.90.90	---	Other	kg		15.00%				Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
			II.- OTHER CERAMIC PRODUCTS																					
69.04			Ceramic building bricks, flooring blocks, support or filler tiles and the like.																					
	6904.10	-	Building bricks	1000 u												20%	18%	Ex		30%	Free		2.5%	
	6904.90	-	Other	kg												20%	18%	10%	6%	30%	Free		2.5%	
69.05			Roofing tiles, chimney-pots, cowl, chimney liners, architectural ornaments and other ceramic constructional goods.																					
	6905.10	-	Roofing tiles	kg	S					Free	Free					20%	18%	10%		30%			2.5%	
	6905.90	-	Other	kg						Free	Free					20%	18%	Ex		30%			2.5%	
69.06	6906.00		Ceramic pipes, conduits, guttering and pipe fittings.	kg						Free	Free		5%	5%		20%	18%	10%		30%			2.5%	
69.07			Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.																					
		-	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :																					
	6907.21	--	Of a water absorption coefficient by weight not exceeding 0.5% :																					
	6907.21.10	---	Wall tiles	m²												20% or Rs. 150/= per m²	18%	10%		35% or Rs.520/= per m²			2.5%	
			Ceramic Tiles and Porcelain Tiles		S																			
	6907.21.90	---	Other	m²												20% or Rs. 150/= per m²	18%	10%		35% or Rs.520/= per m²			2.5%	
			Ceramic Tiles and Porcelain Tiles		S																			
	6907.22	--	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10% :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6907.22.10	---	Wall tiles	m ²												20% or Rs. 150/= per m ²	18%	10%		35% or Rs.520/= per m ²			2.5%	
			<i>Ceramic Tiles and Porcelain Tiles</i>		S																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	6907.22.90	---	Other	m ²												20% or Rs. 150/= per m ²	18%	10%		35% or Rs.520/= per m ²			2.5%	
			<i>Ceramic Tiles and Porcelain Tiles</i>		S																			
	6907.23	--	Of a water absorption coefficient by weight exceeding 10% :																					
	6907.23.10	---	Wall tiles	m ²												20% or Rs. 150/= per m ²	18%	10%		35% or Rs.520/= per m ²			2.5%	
			<i>Ceramic Tiles and Porcelain Tiles</i>		S																			
	6907.23.90	---	Other	m ²												20% or Rs. 150/= per m ²	18%	10%		35% or Rs.520/= per m ²			2.5%	
			<i>Ceramic Tiles and Porcelain Tiles</i>		S																			
	6907.30	-	Mosaic cubes and the like, other than those of subheading 6907.40	m ²												20% or Rs. 150/= per m ²	18%	Ex		35% or Rs.520/= per m ²			2.5%	
			<i>Ceramic Tiles and Porcelain Tiles</i>		S																			
	6907.40	-	Finishing ceramics	m ²												20% or Rs. 150/= per m ²	18%	10%		35% or Rs.520/= per m ²			2.5%	
			<i>Ceramic Tiles and Porcelain Tiles</i>		S																			
[69.08]																								
69.09			Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods (+) .																					
		-	Ceramic wares for laboratory, chemical of other technical uses :																					
	6909.11	--	Of porcelain or china	kg						Free	Free		5%	5%		20%	18%	10%		10%			2.5%	
	6909.12	---	Articles having a hardness equivalent to 9 or more on the Mohs scale	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
	6909.19	---	Other :																					
	6909.19.10	----	Filter Candles	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
	6909.19.90	----	Other	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
	6909.90	-	Other	kg		18.0%	18.0%			Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
69.10			Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.																					
	6910.10	-	Of porcelain or china :																					
	6910.10.10	---	Squatting pans	u		18% or Rs.30/= per kg										20% or Rs. 35/= per kg	18%	10%	6%	Rs. 50/- per kg	Free		2.5%	
	6910.10.90	---	Other	u												20%	18%	10%		Rs. 100/- per kg			2.5%	
	6910.90	-	Other :																					
	6910.90.10	---	Squatting pans	u		18% or Rs.30/= per kg										20% or Rs. 35/= per kg	18%	10%	6%	Rs. 50/- per kg	Free		2.5%	
	6910.90.90	---	Other	u												20%	18%	10%		Rs. 100/- per kg			2.5%	
69.11			Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.																					
	6911.10	-	Tableware and kitchenware	kg												20% or Rs. 40/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	
			Porcelain and Ceramic Tableware		S																			
	6911.90	-	Other	kg												20% or Rs. 40/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	
69.12	6912.00		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:																					
	6912.00.10	---	Tableware	kg												20% or Rs. 30/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	
			Porcelain and Ceramic Tableware		S																			
	6912.00.90	---	Other	kg												20% or Rs. 30/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
69.13			Statuettes and other ornamental ceramic articles.																					
	6913.10	-	Of porcelain or china	kg									Free	Free		Rs.40 per Kg	18%	10%		Rs.80/= per kg			2.5%	
	6913.90	-	Other :																					
	6913.90.10	---	Ornaments	kg									Free	Free		Rs.40 per Kg	18%	10%		Rs.80/= per kg			2.5%	
	6913.90.90	---	Other	kg									Free	Free		Rs.40 per Kg	18%	10%		Rs.80/= per kg			2.5%	
69.14			Other ceramic articles.																					
	6914.10	-	Of porcelain or china :																					
	6914.10.10	---	Handicraft	kg												20% or Rs. 50/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	
	6914.10.90	---	Other	kg												20% or Rs. 50/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	
	6914.90	-	Other :																					
	6914.90.10	---	Handicraft	kg												20% or Rs. 40/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	
	6914.90.90	---	Other	kg												20% or Rs. 40/= per kg	18%	10%		10% or Rs.120/= per kg			2.5%	