

Section V

MINERAL PRODUCTS

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 and colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70 per cent or more by weight of combined iron evaluated as Fe_2O_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
 - (i) 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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
25.01		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.			
	2501.00.10	--- Pure sodium chloride BP/USP pyrogen free	kg	10%	Free
	2501.00.20	--- Salt (other than pure sodium chloride) not in aqueous solution including salt boulder for crushing and salt in bulk	kg	25%	Free
	2501.00.30	--- Rock salt, bhil lobon	kg	25%	Free
		--- Other			
	2501.00.91	---- Denatured salt (coloured)	kg	10%	Free
	2501.00.99	---- Other	kg	25%	Free

25.02	2502.00.00	Unroasted iron pyrites.	kg	10%	Free
25.03	2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	kg	0%	Free
25.04		Natural graphite.			
	2504.10.00	- In powder or in flakes	kg	5%	Free
	2504.90.00	- Other	kg	5%	Free
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.			
	2505.10.00	- Silica sand and quartz sands	kg	5%	Free
	2505.90.00	- Other	kg	10%	Free
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.			
	2506.10.00	- Quartz	kg	5%	Free
	2506.20.00	- Quartzite	kg	5%	Free
25.07	2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	kg	5%	Free
25.08		Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
	2508.10.00	- Bentonite	kg	5%	Free
	2508.30.00	- Fire clay	kg	5%	Free
	2508.40.00	- Other clays	kg	5%	Free
	2508.50.00	- Andalusite, kyanite and sillimanite	kg	5%	Free
	2508.60.00	- Mullite	kg	5%	Free
	2508.70.00	- Chamotte or dinas earths	kg	5%	Free
25.09	2509.00.00	Chalk	kg	10%	Free
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
	2510.10.00	-Unground	kg	0%	Free
	2510.20.00	-Ground	kg	0%	Free
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.			
	2511.10.00	- Natural barium sulphate (barytes)	kg	5%	Free
	2511.20.00	- Natural barium carbonate (witherite)	kg	5%	Free
25.12	2512.00.00	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	10%	Free
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
	2513.10.00	- Pumice stone	kg	10%	Free
	2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	kg	5%	Free
25.14	2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape.	kg	25%	Free
25.15		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.			
		- Marble and travertine:			
	2515.11.00	-- Crude or roughly trimmed	kg	25%	Free
	2515.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	25%	Free
	2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	25%	Free
25.16		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	25%	Free
	2516.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape	kg	25%	Free
	2516.20.00	- Sandstone	kg	5%	Free
		-Other monumental or building stone			
	2516.90.10	--- Boulder stone	kg	5%	Free
	2516.90.90	--- Other	kg	25%	Free

25.17	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.				
	- 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	---Flint/grinding pebbles imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	kg	5%	Free	
2517.10.90	--- Other	kg	5%	Free	
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%	Free	
2517.30.00	- Tarred macadam	kg	25%	Free	
	- Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:				
2517.41.00	-- Of marble	kg	25%	Free	
2517.49.00	-- Other	kg	5%	Free	
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.				
2518.10.00	- Dolomite, not calcined or sintered	kg	5%	Free	
2518.20.00	- Calcined or sintered dolomite	kg	5%	Free	
2518.30.00	- Dolomite ramming mix	kg	5%	Free	
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.				
2519.10.00	- Natural magnesium carbonate (magnesite)	kg	10%	Free	
2519.90.00	- Other	kg	10%	Free	
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.				
	- Gypsum; anhydrite				
2520.10.10	--- Gypsum, imported as fertilizer	kg	0%	Free	
2520.10.90	--- Other	kg	5%	Free	
2520.20.00	- Plasters	kg	5%	Free	
25.21	Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement.				
2521.00.10	--- Imported by Industrial IRC holder VAT compliant manufacturers as raw material	kg	10%	Free	
	--- Other				
2521.00.91	---- Boulder limestone	kg	5%	Free	
2521.00.99	---- Other	kg	5%	Free	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.				
2522.10.00	- Quicklime	kg	5%	Free	
2522.20.00	- Slaked lime	kg	5%	Free	
2522.30.00	- Hydraulic lime	kg	5%	Free	
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.				
	- Cement clinkers				
2523.10.20	--- Imported by Industrial IRC holder VAT compliant manufacturers of cement	kg	BDT 500 per MT	Free	
2523.10.80	--- Other	kg	BDT 750 per MT	Free	
	- Portland cement:				
2523.21.00	-- White cement, whether or not artificially coloured	kg	25%	Free	
2523.29.00	-- Other	kg	25%	Free	
	- Aluminous cement				
2523.30.10	--- Imported by Industrial IRC holder VAT compliant refractory materials manufacturing industry	kg	25%	Free	
2523.30.90	--- Other	kg	25%	Free	
2523.90.00	- Other hydraulic cements	kg	25%	Free	

25.24		Asbestos.			
	2524.10.00	- Crocidolite	kg	25%	Free
		- Other			
	2524.90.10	--- Chrysolite fibre imported by Industrial IRC holder VAT compliant cement sheet manufacturing industry	kg	25%	Free
	2524.90.90	--- Other	kg	25%	Free
25.25		Mica, including splittings; mica waste.			
	2525.10.00	- Crude mica and mica rifted into sheets or splittings	kg	5%	Free
	2525.20.00	- Mica powder	kg	5%	Free
	2525.30.00	- Mica waste	kg	10%	Free
25.26		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.			
	2526.10.00	- Not crushed, not powdered	kg	10%	Free
		- Crushed or powdered			
	2526.20.10	--- Talc	kg	5%	Free
	2526.20.90	--- Other	kg	15%	Free
25.28	2528.00.00	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 H₃BO₃ calculated on the dry weight.	kg	10%	Free
25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.			
	2529.10.00	- Feldspar	Kg	5%	Free
		- Fluorspar:			
	2529.21.00	-- Containing by weight 97% or less of calcium fluoride	kg	5%	Free
	2529.22.00	-- Containing by weight more than 97% of calcium fluoride	kg	5%	Free
	2529.30.00	-Leucite; nepheline and nepheline syenite	kg	5%	Free
25.30		Mineral substances not elsewhere specified or included.			
	2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	kg	5%	Free
	2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	kg	5%	Free
	2530.90.00	- Other	kg	5%	Free