

Section VI**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES****Notes.**

- 1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this section.
- 2.- Subject to Note 1 above, goods classifiable in headings 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sales are to be classified in those headings and in no other heading of the Nomenclature.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI, VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 4.- Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

Chapter 28**Inorganic chemicals; organic or inorganic compounds
of precious metals, of rare-earth metals,
of radioactive elements or of isotopes****Notes.**

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to :
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulphyoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides or inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:

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- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
- (b) Halide oxides of carbon (heading 28.12);
- (c) Carbon disulphide (heading 28.13);
- (d) Thiocarbonates selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide whether or not pure (Chapter 31).
- 3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
- (b) Organo-inorganic compounds other than mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07
- (e) Artificial graphite (heading 38.01); products put up as charges for fire extinguishers or put up in fire-extinguishing grenades, of heading 38.13, ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g. each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 91.01).
- 4.- Chemically defined complex acids consisting of a non-metal acid of sub- Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
- 5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.
Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
- 6.- Heading 28.44 applies only to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:
- Individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

- 7.- Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
- 8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the forms of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

- 1.- For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
SUB-CHAPTER I CHEMICAL ELEMENTS					
28.01		Fluorine, chlorine, bromine and iodine.			
	2801.10.00	- Chlorine	kg	5%	Free
	2801.20.00	- Iodine	kg	5%	Free
	2801.30.00	- Fluorine; bromine	kg	5%	Free
28.02	2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	kg	10%	Free
28.03	2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	kg	5%	Free
28.04		Hydrogen, rare gases and other non-metals.			
	2804.10.00	- Hydrogen	m ³	10%	Free
		- Rare gases :			
	2804.21.00	-- Argon	m ³	5%	Free
	2804.29.00	-- Other	m ³	10%	Free
	2804.30.00	- Nitrogen	m ³	5%	Free
	2804.40.00	- Oxygen	m ³	5%	Free
	2804.50.00	- Boron; tellurium	kg	10%	Free
		- Silicon :			
	2804.61.00	-- Containing by weight not less than 99.99% of silicon	kg	10%	Free
	2804.69.00	-- Other	kg	10%	Free
	2804.70.00	- Phosphorus	kg	10%	Free
	2804.80.00	- Arsenic	kg	5%	Free
	2804.90.00	- Selenium	kg	5%	Free
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
		- Alkali or alkaline-earth metals:			
	2805.11.00	-- Sodium	kg	10%	Free
	2805.12.00	-- Calcium	kg	10%	Free
	2805.19.00	-- Other	kg	10%	Free
	2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	10%	Free
	2805.40.00	- Mercury	kg	10%	Free
SUB-CHAPTER II INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS					
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
	2806.10.00	- Hydrogen chloride (hydrochloric acid)	kg	10%	Free
	2806.20.00	- Chlorosulphuric acid	kg	10%	Free
28.07	2807.00.00	Sulphuric acid; oleum.	kg	5%	Free
28.08	2808.00.00	Nitric acid; sulphonitric acids.	kg	10%	Free
28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids; whether or not chemically defined.			
	2809.10.00	- Diphosphorus pentaoxide	kg	10%	Free
	2809.20.00	- Phosphoric acid and polyphosphoric acids	kg	10%	Free
28.10		Oxides of boron; boric acids.			
	2810.00.10	--- Boric acid	kg	0%	Free
	2810.00.90	--- Other	kg	10%	Free

28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
	- Other inorganic acids :			
2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	kg	10%	Free
2811.12.00	-- Hydrogen cyanide (hydrocyanic acid)	kg	10%	Free
2811.19.00	-- Other	kg	10%	Free
	- Other inorganic oxygen compounds of non-metals :			
2811.21.00	-- Carbon dioxide	kg	5%	Free
2811.22.00	-- Silicon dioxide	kg	5%	Free
	-- Other :			
2811.29.10	--- Silica gel	kg	10%	Free
2811.29.90	--- Other	kg	10%	Free
SUB-CHAPTER III				
HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS				
28.12	Halides and halide oxides of non-metals.			
	- Chlorides and chloride oxides :			
2812.11.00	-- Carbonyl dichloride (phosgene)	kg	10%	Free
2812.12.00	-- Phosphorus oxychloride	kg	10%	Free
2812.13.00	-- Phosphorus trichloride	kg	10%	Free
2812.14.00	-- Phosphorus pentachloride	kg	10%	Free
2812.15.00	-- Sulphur monochloride	kg	10%	Free
2812.16.00	-- Sulphur dichloride	kg	10%	Free
2812.17.00	-- Thionyl chloride	kg	10%	Free
2812.19.00	-- Other	kg	10%	Free
2812.90.00	- Other	kg	10%	Free
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.			
2813.10.00	- Carbon disulphide	kg	10%	Free
2813.90.00	- Other	kg	10%	Free
SUB-CHAPTER IV				
INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS				
28.14	Ammonia, Anhydrous or in aqueous solution.			
2814.10.00	- Anhydrous ammonia	kg	10%	Free
2814.20.00	- Ammonia in aqueous solution	kg	10%	Free
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
	- Sodium hydroxide (caustic soda) :			
2815.11.00	-- Solid	kg	25%	Free
2815.12.00	-- In aqueous solution (soda lye or liquid soda)	kg	25%	Free
2815.20.00	- Potassium hydroxide (caustic potash)	kg	25%	Free
2815.30.00	- Peroxides of sodium or potassium	kg	25%	Free
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
2816.10.00	- Hydroxide and peroxide of magnesium	kg	5%	Free
2816.40.00	- Oxides, hydroxides and peroxides of strontium or barium	kg	5%	Free
28.17	Zinc oxide; zinc peroxide.			
2817.00.00		kg	5%	Free
28.18	Artificial corundum, whether or not chemically defined; aluminium			
	- Artificial corundum, whether or not chemically defined :			
2818.10.10	--- Imported by industrial IRC holder VAT compliant abrasive paper (sand paper) manufacturing industry	kg	5%	Free
2818.10.90	--- Other	kg	5%	Free
	- Aluminium oxide, other than artificial corundum :			
2818.20.10	--- Imported by industrial IRC holder VAT compliant abrasive paper (sand paper) manufacturing industry	kg	5%	Free
2818.20.90	--- Other	kg	5%	Free
2818.30.00	- Aluminium hydroxide	kg	5%	Free
28.19	Chromium oxides and hydroxides.			
2819.10.00	- Chromium trioxide	kg	5%	Free
2819.90.00	- Other	kg	5%	Free
28.20	Manganese oxides.			
2820.10.00	- Manganese dioxide	kg	5%	Free
2820.90.00	- Other	kg	10%	Free

28.21	Iron oxides and hydroxides; earth colours containing 70% or more by eight of combined iron evaluated as Fe₂O₃.				
	2821.10.00 - Iron oxides and hydroxides	kg	5%	Free	
	2821.20.00 - Earth colours	kg	10%	Free	
28.22	Cobalt oxides and hydroxides; commercial cobalt oxides.	kg	5%	Free	
28.23	Titanium oxides.	kg	5%	Free	
28.24	Lead oxides; red lead and orange lead.				
	2824.10.00 - Lead monoxide (litharge, massicot)	kg	10%	Free	
	- Other :				
	2824.90.10 --- Red lead	kg	5%	Free	
	2824.90.20 --- Red lead oxide	kg	5%	Free	
	2824.90.90 --- Other	kg	10%	Free	
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic ases; other metal oxides, hydroxides and peroxides.				
	2825.10.00 - Hydrazine and hydroxylamine and their inorganic salts	kg	10%	Free	
	2825.20.00 - Lithium oxide and hydroxide	kg	10%	Free	
	2825.30.00 - Vanadium oxides and hydroxides	kg	10%	Free	
	2825.40.00 - Nickel oxides and hydroxides	kg	10%	Free	
	2825.50.00 - Copper oxides and hydroxides	kg	5%	Free	
	2825.60.00 - Germanium oxides and zirconium dioxide	kg	10%	Free	
	2825.70.00 - Molybdenum oxides and hydroxides	kg	10%	Free	
	2825.80.00 - Antimony oxides	kg	10%	Free	
	2825.90.00 - Other	kg	10%	Free	
SUB-CHAPTER V					
SALTS AND PEROXYSALTS, OF INORGANICACIDS AND METALS					
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts				
	- Fluorides :				
	2826.12.00 -- Of aluminium	kg	10%	Free	
	-- Other :				
	2826.19.10 --- Sodium silicon fluoride	kg	5%	Free	
	2826.19.90 --- Other	kg	10%	Free	
	2826.30.00 - Sodium hexafluoroaluminate (synthetic cryolite)	kg	10%	Free	
	2826.90.00 - Other	kg	10%	Free	
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and Bromide oxides; iodides and iodide oxides				
	2827.10.00 - Ammonium chloride	kg	10%	Free	
	2827.20.00 - Calcium chloride	kg	10%	Free	
	- Other chlorides :				
	2827.31.00 -- Of magnesium	kg	5%	Free	
	2827.32.00 -- Of aluminium	kg	10%	Free	
	2827.35.00 -- Of nickel	kg	10%	Free	
	2827.39.00 -- Other	kg	10%	Free	
	- Chloride oxides and chloride hydroxides :				
	2827.41.00 -- Of copper	kg	10%	Free	
	2827.49.00 -- Other	kg	10%	Free	
	- Bromides and bromide oxides :				
	2827.51.00 -- Bromides of sodium or of potassium	kg	10%	Free	
	2827.59.00 -- Other	kg	10%	Free	
	2827.60.00 - Iodides and iodide oxides	kg	10%	Free	
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.				
	2828.10.00 - Commercial calcium hypochlorite and other calcium hypochlorites	kg	10%	Free	
	2828.90.00 - Other	kg	10%	Free	
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.				
	- Chlorates :				
	2829.11.00 -- Of sodium	kg	10%	Free	
	2829.19.00 -- Other	kg	10%	Free	
	- Other :				
	2829.90.10 --- Potassium iodates	kg	5%	Free	
	2829.90.90 --- Other	kg	10%	Free	

28.30		Sulphides; polysulphides, whether or not chemically defined			
	2830.10.00	- Sodium sulphides	kg	5%	Free
	2830.90.00	- Other	kg	10%	Free
28.31		Dithionites and sulphonylates.			
	2831.10.00	- Of sodium	kg	5%	Free
	2831.90.00	- Other	kg	5%	Free
28.32		Sulphites; thiosulphates.			
	2832.10.00	- Sodium sulphites	kg	10%	Free
	2832.20.00	- Other sulphites	kg	10%	Free
	2832.30.00	- Thiosulphates	kg	10%	Free
28.33		Sulphates; alums; peroxosulphates (persulphates).			
		- Sodium sulphates :			
	2833.11.00	-- Disodium sulphate	kg	25%	Free
	2833.19.00	-- Other	kg	25%	Free
		- Other sulphates :			
	2833.21.00	-- Of magnesium	kg	0%	Free
	2833.22.00	-- Of aluminium	kg	10%	Free
	2833.24.00	-- Of nickel	kg	10%	Free
	2833.25.00	-- Of copper	kg	10%	Free
	2833.27.00	-- Of barium	kg	5%	Free
		-- Other :			
	2833.29.10	--- Zinc sulphate	kg	0%	Free
	2833.29.20	--- Chromium sulphate	kg	5%	Free
	2833.29.90	--- Other	kg	10%	Free
	2833.30.00	- Alums	kg	10%	Free
	2833.40.00	- Peroxosulphates (persulphates)	kg	10%	Free
28.34		Nitrites; nitrates.			
	2834.10.00	- Nitrites	kg	10%	Free
		- Nitrates :			
	2834.21.00	-- Of potassium	kg	5%	Free
		-- Other :			
	2834.29.10	--- Sodium nitrate	kg	5%	Free
	2834.29.90	--- Other	kg	10%	Free
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined			
	2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	5%	Free
		- Phosphates :			
	2835.22.00	-- Of mono- or disodium	kg	5%	Free
	2835.24.00	-- Of potassium	kg	5%	Free
	2835.25.00	-- Calcium hydrogenorthophosphate ("di-calcium phosphate")	kg	0%	Free
	2835.26.00	-- Other phosphates of calcium	kg	5%	Free
	2835.29.00	-- Other	kg	5%	Free
		- Polyphosphates :			
	2835.31.00	-- Sodium triphosphate (sodium tri-polyphosphate)	kg	5%	Free
	2835.39.00	-- Other	kg	5%	Free
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
	2836.20.00	- Disodium carbonate	kg	5%	Free
	2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	10%	Free
	2836.40.00	- Potassium carbonates	kg	5%	Free
	2836.50.00	- Calcium carbonate	kg	10%	Free
	2836.60.00	- Barium carbonate	kg	5%	Free
		- Other :			
	2836.91.00	-- Lithium carbonates	kg	10%	Free
	2836.92.00	-- Strontium carbonate	kg	10%	Free
		-- Other :			
	2836.99.10	--- Ferrous carbonate	kg	10%	Free
	2836.99.90	--- Other	kg	10%	Free
28.37		Cyanides, cyanide oxides and complex cyanides-			
		- Cyanides and cyanide oxides :			
	2837.11.00	-- Of sodium	kg	10%	Free
	2837.19.00	-- Other	kg	10%	Free
	2837.20.00	- Complex cyanides	kg	10%	Free

	- Radioactive elements and isotopes and compounds other than those of sub-heading Nos. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues :			
	-- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds :			
2844.41.10	--- Radioactive isotopes	kg	0%	Free
2844.41.90	--- Other	kg	10%	Free
	-- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds :			
2844.42.10	--- Radioactive isotopes	kg	0%	Free
2844.42.90	--- Other	kg	10%	Free
	-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds :			
2844.43.10	--- Radioactive isotopes	kg	0%	Free
2844.43.90	--- Other	kg	10%	Free
2844.44.00	-- Radioactive residues	kg	10%	Free
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	10%	Free
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
2845.10.00	- Heavy water (deuterium oxide)	kg	10%	Free
2845.20.00	- Boron enriched in boron-10 and its compounds	kg	10%	Free
2845.30.00	- Lithium enriched in lithium-6 and its compounds	kg	10%	Free
2845.40.00	- Helium-3	kg	10%	Free
2845.90.00	- Other	kg	10%	Free
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
2846.10.00	- Cerium compounds	kg	10%	Free
2846.90.00	- Other	kg	10%	Free
28.47	Hydrogen peroxide, whether or not solidified with urea.	kg	10%	Free
[28.48]				
28.49	Carbides, whether or not chemically defined.			
2849.10.00	- Of calcium	kg	10%	Free
2849.20.00	- Of silicon	kg	10%	Free
2849.90.00	- Other	kg	10%	Free
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	kg	10%	Free
[28.51]				
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.			
2852.10.00	- Chemically defined	kg	10%	Free
2852.90.00	- Other	kg	10%	Free
28.53	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.			
2853.10.00	- Cyanogen chloride (chlorocyan)	kg	5%	Free
2853.90.00	- Other	kg	5%	Free