

Section XIII**Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware****Chapter 68****Articles of stone, plaster, cement, asbestos, mica or similar materials****Notes.**

1. This Chapter does not cover:
- (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading 84.42;
 - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (h) Dental burrs (heading 90.18);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
68.01	6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	kg	10%	Free
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
	6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.; artificially coloured granules, chippings and powder :	kg	25%	Free

		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:			
	6802.21.00	-- Marble, travertine and alabaster	kg	25%	Free
	6802.23.00	-- Granite	kg	25%	Free
		-- Other stone			
	6802.29.10	--- Silex/lining/abrasive/polishing disc imported by VAT registered ceramic products manufacturing industries	kg	25%	Free
	6802.29.90	--- Other	kg	25%	Free
		- Other			
	6802.91.00	-- Marble, travertine and alabaster	kg	25%	Free
	6802.92.00	-- Other calcareous stone	kg	25%	Free
	6802.93.00	-- Granite	kg	25%	Free
	6802.99.00	-- Other stone	kg	25%	Free
68.03	6803.00.00	Worked slate and articles of slate or of agglomerated slate.	kg	25%	Free
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.			
	6804.10.00	- Millstones and grindstones for milling, grinding or pulping	kg	10%	Free
		- Other millstones, grindstones; grinding wheels and the like:			
	6804.21.00	-- Of agglomerated synthetic or natural diamond	kg	5%	Free
	6804.22.00	-- Of other agglomerated abrasives or of ceramics	kg	5%	Free
	6804.23.00	-- Of natural stone	kg	5%	Free
	6804.30.00	- Hand sharpening or polishing stones	kg	10%	Free
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape of sewn or otherwise made up.			
	6805.10.00	- On a base of woven textile fabric only	kg	10%	Free
	6805.20.00	- On a base of paper or paperboard only	kg	10%	Free
	6805.30.00	- On a base of other materials	kg	10%	Free
68.06		Slag wool, rock wool and similar mineral wools; exfoliated ermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral, other than those of heading 68.11 or 68.12 or of Chapter 69.			
	6806.10.00	- Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls	kg	10%	Free
	6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof)	kg	10%	Free
	6806.90.00	- Other	kg	10%	Free
68.07		Articles of asphalt or of similar materials (for example, petroleum bitumen or coal tar pitch).			
	6807.10.00	- In-rolls	kg	10%	Free
	6807.90.00	- Other	kg	10%	Free
68.08	6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	kg	25%	Free
68.09		Articles of plaster or of compositions based on plaster			
		- Boards, sheets, panels, tiles and similar articles, not ornamented:			
	6809.11.00	-- Faced or reinforced with paper or paperboard only	kg	25%	Free
	6809.19.00	-- Other	kg	25%	Free
	6809.90.00	- Other articles	kg	25%	Free
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
		- Tiles, flagstones, bricks and similar articles:			
	6810.11.00	-- Building blocks and bricks	kg	25%	Free
		-- Other			
	6810.19.10	--- Railway sleepers	kg	25%	Free
	6810.19.90	--- Other	kg	25%	Free
		- Other articles			
	6810.91.00	-- Prefabricated structural components for building or civil engineering	kg	25%	Free
	6810.99.00	-- Other	kg	25%	Free

HS Code	Description	Unit	Rate	Duty
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.40.00	- Containing asbestos	kg	25%	Free
	- Not containing asbestos			
6811.81.00	-- Corrugated sheets	kg	25%	Free
6811.82.00	-- Other sheets, panels, tiles and similar articles	kg	25%	Free
6811.89.00	-- Other articles	kg	25%	Free
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.			
6812.80.00	- Of crocodile	kg	25%	Free
	- Other			
6812.91.00	-- Clothing, clothing accessories, footwear and headgear	kg	25%	Free
6812.92.00	-- Paper, millboard and felt	kg	25%	Free
6812.93.00	-- Compressed asbestos fibre jointing, in sheets or rolls	kg	25%	Free
6812.99.00	-- Other	kg	25%	Free
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
	- Containing asbestos			
6813.20.10	--- Unfinished	kg	5%	Free
6813.20.90	--- Other	kg	15%	Free
	- Not containing asbestos			
6813.81.00	-- Brake linings and pads	kg	10%	Free
6813.89.00	-- Other	kg	25%	Free
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paper board or other materials.			
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	5%	Free
6814.90.00	- Other	kg	5%	Free
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
6815.10.00	- Non-electrical articles of graphite or other carbon	kg	25%	Free
6815.20.00	- Articles of peat	kg	25%	Free
	- Other articles:			
6815.91.00	-- Containing magnesite, dolomite or chromite	kg	25%	Free
6815.99.00	-- Other	kg	25%	Free