

**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 or colloidal sulphur (heading 28.02);

(b) Earth colours containing 70% 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 chinks (heading 95.04); or

(ij) Writing or drawing chinks or tailors' chinks (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.

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HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																		VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP			
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V	VI		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
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	- Table salt	Kg	30	45	0	*	2	50		*		30	0	0	0	*	10.9	10.9	*	8.1	5.4	*	
2501.00.20	- Unprocessed rock salt	Kg	30	45	0	*	2	50		*		30	0	0	0	*	10.9	10.9	*	8.1	5.4	*	
2501.00.50	- Rock salt	Kg	15	22.5	0	*	3	50		*		15	0	0	0	*	5.4	5.4	*	8.1	5.4	*	
	- Other:																						
2501.00.91	- - With sodium chloride content more than 60% but less than 97%, calculated on a dry basis, fortified with iodine	Kg	15	22.5	0	*	3	50		50		10	0	0	0	*	3.6	3.6	*	5.4	2.7	*	
2501.00.93	- - With sodium chloride content 97% or more, calculated on a dry basis	Kg	15	22.5	0	*	3	50		50		10	0	0	0	*	3.6	3.6	*	5.4	2.7	*	
2501.00.99	- - Other	Kg	15	22.5	0	*	3	50		50		10	0	0	0	*	3.6	3.6	*	5.4	2.7	*	
2502.00.00	Unroasted iron pyrites.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10

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25.04	Natural graphite.																					
2504.10.00	- In powder or in flakes	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2504.90.00	- Other	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.																					
2505.10.00	- Silica sands and quartz sands	Kg/m ³	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2505.90.00	- Other	Kg/m ³	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
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	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2506.20.00	- - Quartzite:	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.																					
2508.10.00	- Bentonite	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2508.30.00	- Fire-clay	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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2508.40	- Other clays:																					
2508.40.10	-- Fuller's earth	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2508.40.90	-- Other	Kg	3	4.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2508.50.00	- Andalusite, kyanite and sillimanite	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2508.60.00	- Mullite	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2508.70.00	- Chamotte or dinas earth	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2509.00.00	Chalk.	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.																					
2510.10	- Unground:																					
2510.10.10	-- Apatite	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2510.10.90	-- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2510.20	- Ground:																					
2510.20.10	-- Apatite	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2510.20.90	-- Other	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
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	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2511.20.00	- Natural barium carbonate (witherite)	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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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	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.																				
2513.10.00	- Pumice stone	Kg	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	Kg	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	Kg	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
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	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10

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2515.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:																					
2515.12.10	- - - Blocks	Kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2515.12.20	- - - Slabs	Kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	Kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
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	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2516.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular(including square) shape:																					
2516.12.10	- - - Blocks	Kg	2	3	0	0	0	0	KH, TH	0		0	0	0	0	0	0	0	0	0	0	10
2516.12.20	- - - Slabs	Kg	2	3	0	0	0	0	KH, TH	0		0	0	0	0	0	0	0	0	0	0	10
2516.20	- Sandstone:																					
2516.20.10	- - Crude or roughly trimmed	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2516.20.20	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2516.90.00	- Other monumental or building stone	Kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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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.																				
2517.10.00	- 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:	Kg/m ³	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	Kg/m ³	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2517.30.00	- Tarred macadam	Kg/m ³	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat- treated:																				
2517.41.00	- - Of marble	Kg/m ³	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2517.49.00	- - Other:	Kg/m ³	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
25.18	Dolomite, whether or not calcined or sintered,																				

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	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	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2518.20.00	- Calcined or sintered dolomite	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2518.30.00	- Dolomite ramming mix																					
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	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2519.90	- Other:																					
2519.90.10	- - Fused magnesia; dead-burned (sintered) magnesia	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2519.90.90	- - Other	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
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.																					
2520.10.00	- Gypsum; anhydrite	Kg	3	4.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2520.20	- Plasters:																					

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2520.20.10	-- Of a kind suitable for use in dentistry	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2520.20.90	-- Other	Kg	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.																					
2522.10.00	- Quicklime	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2522.20.00	- Slaked lime	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2522.30.00	- Hydraulic lime	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.																					
2523.10	- Cement clinkers:																					
2523.10.10	--Of a kind used in the manufacture of white cement	Kg	25	37.5	0	25	0	5	0	0	0	0	0	0	0	9	9	0	0	0	0	10
2523.10.90	-- Other	Kg	25	37.5	0	*	0	5	0	0	0	0	0	0	0	9	9	0	0	0	0	10
	- Portland cement:																					
2523.21.00	-- White cement, whether or not artificially coloured	Kg	32	48	0	*	0	5	32	32	*	*	0	*	12.7	12.7	3.2	0	0	0	10	
2523.29	-- Other:																					
2523.29.10	--- Coloured cement	Kg	32	48	0	*	29	50	32	32	*	*	0	*	12.7	12.7	0	0	0	0	10	
2523.29.90	--- Other	Kg	32	48	0	*	29	50	32	32	*	*	0	*	12.7	12.7	0	0	0	0	10	

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2523.30.00	- Aluminous cement	Kg	32	48	0	*	0	50		5		5	*	*	0	*	11.6	11.6	0	0	0	10
2523.90.00	- Other hydraulic cements	Kg	32	48	0	*	0	50		5		5	*	*	0	*	11.6	11.6	0	0	0	10
25.24	Asbestos.																					
2524.10.00	- Crocidolite	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2524.90.00	- Other	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
25.25	Mica, including splittings; mica waste.																					
2525.10.00	- Crude mica and mica rifted into sheets or splittings	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2525.20.00	- Mica powder	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2525.30.00	- Mica waste	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
25.26	Natural steastite, whether or not roughly trimmed or merely cut, by sawing or otherwise into blocks or slabs of a rectangular (including square) shape; tale																					
2526.10.00	- Not crushed, not powdered	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2526.20	- Crushed or powdered																					
2526.20.10	- - Tale powder	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2526.20.90	- - Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
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 culcated on the dry weight																					

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25.29	Feldspar; leucite, nepheline and nepheline syenite; fluorspar																					
2529.10	- Feldspar																					
2529.10.10	- - Potash feldspar, soda feldspar	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2529.10.90	- - Other	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Fluospar																					
2529.21.00	- - Containing by weight 97% or less of calcium fluoride	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2529.22.00	- - Containing by weight more than 97% of calcium fluoride	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2529.30.00	- Leucite; nepheline and nepheline syenite	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
25.30	Mineral substances not elsewhere specified or included																					
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2530.20	- Kieserite, epsomite (natural magnesium sulphates)																					
2530.20.10	- - Kieserite	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2530.20.20	- - Epsomite (natural magnesium sulphates)	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2530.90	- Other																					
2530.90.10	- - Micronized zircon sand (zirconium silicate) of a kind used as an opacifer	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2530.90.90	- - Other	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10