

**CHAPTER 26**  
**ORES, SLAG AND ASH**

**Notes.**

**1. This Chapter does not cover:**

- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
- (d) Basic slag of Chapter 31;
- (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (section XV).

2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 26.20 applies only to:

- (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
- (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

**Subheading Notes.**

- 1. For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

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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 | VJEP | 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        |
| <b>26.01</b>      | <b>Iron ores and concentrates, including roasted iron pyrites.</b>   |                  |     |                         |       |        |       |          |                      |          |                      |       |       |      |         |       |       |        |              |       |    |           |
|                   | - Iron ores and concentrates, other than roasted iron pyrites:   |                  |     |                         |       |        |       |          |                      |          |                      |       |       |      |         |       |       |        |              |       |    |           |
| 2601.11           | -- Non-agglomerated:   |                  |     |                         |       |        |       |          |                      |          |                      |       |       |      |         |       |       |        |              |       |    |           |
| 2601.11.10        | --- Haematite and concentrates   | Kg               | 0   | 5                       | 0     | 0      | 0     | 0        |                      | 0        |                      | 0     | 0     | 0    | 0       | 0     | 0     | 0      | *            | 0     | 0  | 10        |
| 2601.11.90        | --- Other  | Kg               | 0   | 5                       | 0     | 0      | 0     | 0        |                      | 0        |                      | 0     | 0     | 0    | 0       | 0     | 0     | 0      | *            | 0     | 0  | 10        |
| 2601.12           | -- Agglomerated:   |                  |     |                         |       |        |       |          |                      |          |                      |       |       |      |         |       |       |        |              |       |    |           |
| 2601.12.10        | --- Haematite and concentrates   | Kg               | 0   | 5                       | 0     | 0      | 0     | 0        |                      | 0        |                      | 0     | 0     | 0    | 0       | 0     | 0     | 0      | *            | 0     | 0  | 10        |
| 2601.12.90        | --- Other  | Kg               | 0   | 5                       | 0     | 0      | 0     | 0        |                      | 0        |                      | 0     | 0     | 0    | 0       | 0     | 0     | 0      | *            | 0     | 0  | 10        |
| 2601.20.00        | - Roasted iron pyrites   | Kg               | 0   | 5                       | 0     | 0      | 0     | 0        |                      | 0        |                      | 0     | 0     | 0    | 0       | 0     | 0     | 0      | *            | 0     | 0  | 10        |
|                   |  |                  |     |                         |       |        |       |          |                      |          |                      |       |       |      |         |       |       |        |              |       |    |           |
| <b>2602.00.00</b> | <b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.</b> | Kg               | 0   | 5                       | 0     | 0      | 0     | 0        |                      | 0        |                      | 0     | 0     | 0    | 0       | 0     | 0     | 0      | *            | 0     | 0  | 10        |
|                   |  |                  |     |                         |       |        |       |          |                      |          |                      |       |       |      |         |       |       |        |              |       |    |           |
| <b>2603.00.00</b> | <b>Copper ores and concentrates.</b>   | Kg               | 0   | 5                       | 0     | 0      | 0     | 0        |                      | 0        |                      | 0     | 0     | 0    | 0       | 0     | 0     | 0      | 0            | 0     | 0  | 10        |

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|-------------------|--|----|---|---|---|---|---|---|--|---|--|---|---|---|---|---|---|---|---|---|---|----|----|
|                   |  |    |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |    |
| <b>2604.00.00</b> | <b>Nickel ores and concentrates.</b>             | Kg | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |    |
|                   |  |    |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |    |
| <b>2605.00.00</b> | <b>Cobalt ores and concentrates.</b>             | Kg | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |    |
|                   |  |    |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |    |
| <b>2606.00.00</b> | <b>Aluminium ores and concentrates.</b>          | Kg | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |    |
|                   |  |    |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |    |
| <b>2607.00.00</b> | <b>Lead ores and concentrates.</b>               | Kg | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0  | 10 |
|                   |  |    |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |    |
| <b>2608.00.00</b> | <b>Zinc ores and concentrates.</b>               | Kg | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0  | 10 |
|                   |  |    |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |    |
| <b>2609.00.00</b> | <b>Tin ores and concentrates.</b>                | Kg | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |    |
|                   |  |    |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |    |
| <b>2610.00.00</b> | <b>Chromium ores and concentrates.</b>           | Kg | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0  | 10 |
|                   |  |    |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |    |
| <b>2611.00.00</b> | <b>Tungsten ores and concentrates.</b>           | Kg | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0  | 10 |
|                   |  |    |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |    |
| <b>26.12</b>      | <b>Uranium or thorium ores and concentrates.</b> |    |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |    |
| 2612.10.00        | - Uranium ores and concentrates                  | Kg | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |    |
| 2612.20.00        | - Thorium ores and concentrates                  | Kg | 0 | 5 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |    |
|                   |  |    |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |    |
| <b>26.13</b>      | <b>Molybdenum ores and concentrates.</b>         |    |   |   |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |    |

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| 2613.10.00        | - Roasted   | Kg | 0  | 5  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| 2613.90.00        | - Other   | Kg | 0  | 5  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| <b>26.14</b>      | <b>Titanium ores and concentrates.</b>                                    |    |    |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 2614.00.10        | - Ilmenite ores and concentrates  | Kg | 0  | 5  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| 2614.00.90        | - Other   | Kg | 0  | 5  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| <b>26.15</b>      | <b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>    |    |    |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 2615.10.00        | - Zirconium ores and concentrates   | Kg | 0  | 5  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| 2615.90.00        | - Other   | Kg | 0  | 5  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| <b>26.16</b>      | <b>Precious metal ores and concentrates.</b>                              |    |    |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 2616.10.00        | - Silver ores and concentrates  | Kg | 0  | 5  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| 2616.90.00        | - Other   | Kg | 0  | 5  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| <b>26.17</b>      | <b>Other ores and concentrates.</b>                                       |    |    |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 2617.10.00        | - Antimony ores and concentrates  | Kg | 0  | 5  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| 2617.90.00        | - Other   | Kg | 0  | 5  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * | 0 | 0 | 10 |
| <b>2618.00.00</b> | <b>Granulated slag (slag sand) from the manufacture of iron or steel.</b> | Kg | 10 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |

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|------------|--|----|----|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 2619.00.00 | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.  | Kg | 10 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 26.20      | Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.   |    |    |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
|            | - Containing mainly zinc:  |    |    |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 2620.11.00 | -- Hard zinc spelter   | Kg | 10 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 2620.19.00 | -- Other   | Kg | 10 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
|            | - Containing mainly lead:  |    |    |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 2620.21.00 | -- Leaded gasoline sludges and leaded anti-knock compound sludges  | Kg | 10 | 15 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 2620.29.00 | -- Other   | Kg | 10 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 2620.30.00 | - Containing mainly copper   | Kg | 10 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 2620.40.00 | - Containing mainly aluminium  | Kg | 10 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 2620.60.00 | - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | Kg | 10 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
|            | - Other:   |    |    |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 2620.91.00 | -- Containing antimony, beryllium, cadmium, chromium or their mixtures   | Kg | 10 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 2620.99    | -- Other:  |    |    |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 2620.99.10 | --- Slag and hardhead of tin   | Kg | 10 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 2620.99.90 | --- Other  | Kg | 10 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |

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|------------|--|----|----|----|---|---|---|---|--|---|--|---|---|---|---|---|---|---|---|---|---|----|
| 26.21      | Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste. |    |    |    |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |
| 2621.10.00 | - Ash and residues from the incineration of municipal waste  | Kg | 10 | 15 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 2621.90    | - Other  |    |    |    |   |   |   |   |  |   |  |   |   |   |   |   |   |   |   |   |   |    |
| 2621.90.10 | - - Crude potassium salts obtained in the sugar industry from residues of beet milasses                      | Kg | 10 | 15 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 2621.90.90 | - - Other  | Kg | 10 | 15 | 0 | 0 | 0 | 0 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |