

**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 Fe2O3 (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Dolomite ramming mix (heading 38.16);
- (f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (g) Precious or semi-precious stones (heading 71.02 or 71.03);
- (h) 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);
- (i) Billiard chalks (heading 95.04); or
- (k) 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; meerscham (whether or not in polished pieces); amber; agglomerated meerscham 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.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
<b>25.01</b>	2501.00	<b>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.</b> <b>Food Grade Salt</b>	kg	L											20% or Rs.40/= per kg	18%	Ex			20% or Rs.40/= per kg			2.5%	*
				L/S																				
<b>25.02</b>	2502.00	<b>Unroasted iron pyrites.</b>	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex						2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
25.03	2503.00	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
25.04		<b>Natural graphite.</b>																					
	2504.10	- In powder or in flakes :																					
	2504.10.10	--- Waste	kg	L				Free	Free		5%	4.5%	10.0%	15%	18%	Ex						2.5%	
	2504.10.90	--- Other	kg					Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%					2.5%	
	2504.90	- Other :																					
	2504.90.10	--- Waste	kg	L				Free	Free		5%	4.5%	10.0%	15%	18%	Ex						2.5%	
	2504.90.90	--- Other	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex						2.5%	
25.05		<b>Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.</b>																					
	2505.10	- Silica sands and quartz sands :																					
	2505.10.10	--- Waste	kg	L				Free	Free		5%	4.5%	10.0%	15%	18%	Ex						2.5%	
		--- Other :																					
	2505.10.91	---- Silica sands and quartz sands from rivers	kg					Free	Free		5%	4.5%	Free	Free	18%	Ex						2.5%	
	2505.10.99	---- Other	kg					Free	Free		5%	4.5%	Free	Free	18%	10%	6%					2.5%	
	2505.90	- Other	kg					Free	Free		5%	4.5%	Free	Free	18%	10%	6%					2.5%	
25.06		<b>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.</b>																					
	2506.10	- Quartz :																					
	2506.10.10	--- Raw vein quartz	kg					Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%					2.5%	
	2506.10.90	--- Value added vein quartz	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex						2.5%	
	2506.20	- Quartzite	kg					Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%					2.5%	
25.07	2507.00	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
<b>25.08</b>		<b>Other clays (not including expanded clays of heading 68.06), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths (+).</b>																							
	2508.10	- Bentonite	kg					Free	Free			Free	Free	Free	Free	18%	10%	6%							2.5%
	2508.30	- Fire-clay	kg					Free	Free			Free	Free	Free	Free	18%	10%	6%							2.5%
	2508.40	- Other clays	kg					Free	Free			Free	Free	Free	Free	18%	10%	6%							2.5%
	2508.50	- Andalusite, kyanite and sillimanite	kg					Free	Free			Free	Free	Free	Free	18%	Ex								2.5%
	2508.60	- Mullite	kg					Free	Free			Free	Free	Free	Free	18%	Ex								2.5%
	2508.70	- Chamotte or dinas earths	kg					Free	Free			Free	Free	Free	Free	18%	Ex								2.5%
<b>25.09</b>	2509.00	<b>Chalk.</b>	kg					Free	Free			Free	Free	Free	Free	18%	10%	6%							2.5%
<b>25.10</b>		<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>																							
	2510.10	- Unground :																							
	2510.10.10	--- Rock phosphate	kg					Free	Free	Free		Free	Free	Free	Free	18%	Ex								2.5%
	2510.10.90	--- Other	kg					Free	Free	Free		Free	Free	Free	Free	18%	Ex								2.5%
	2510.20	- Ground :																							
	2510.20.10	--- Rock phosphate	kg					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
	2510.20.90	--- Other	kg					Free	Free	Free		Free	Free	Free	Free	18%	Ex								2.5%
<b>25.11</b>		<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</b>																							
	2511.10	- Natural barium sulphate (barytes)	kg					Free	Free			Free	Free	Free	Free	18%	Ex								2.5%
	2511.20	- Natural barium carbonate (witherite)	kg					Free	Free			Free	Free	Free	Free	18%	Ex								2.5%
<b>25.12</b>	2512.00	<b>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.</b>	kg					Free	Free			Free	Free	Free	Free	18%	10%	6%							2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
<b>25.13</b>		<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>																						
	2513.10	- Pumice stone	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%						2.5%
	2513.20	- Emery, natural corundum, natural garnet and other natural abrasives	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%						2.5%
<b>25.14</b>	2514.00	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</b>																						
	2514.00.10	--- Waste	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	2514.00.90	--- Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
<b>25.15</b>		<b>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 (+).</b>																						
		- Marble and travertine :																						
	2515.11	-- Crude or roughly trimmed	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex							2.5%
	2515.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%						2.5%
	2515.20	- Ecaussine and other calcareous monumental or building stone; alabaster	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex							2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG						
<b>25.16</b>		<b>Granite, prophyry, basalt, sandstone and other monu-mental 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 (+).</b>																								
		- Granite :																								
	2516.11	-- Crude or roughly trimmed	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex								2.5%		
	2516.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg					Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%							2.5%		
	2516.20	- Sandstone	kq					Free	Free		5%	4.5%	10.0%	15%	18%	Ex								2.5%		
	2516.90	- Other monumental or building stone	kg					Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%							2.5%		
<b>25.17</b>		<b>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</b>																								
	2517.10	- 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					Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%							2.5%		
	2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg					Free	Free		5%	5%	20.0%	20%	18%	Ex		10%	Free					2.5%		
	2517.30	- Tarred macadam	kq					Free	Free		5%	4.5%	10.0%	15%	18%	Ex								2.5%		
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:																								
	2517.41	-- Of marble	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2517.49	-- Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%				2.5%	
<b>25.18</b>		<b>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.</b>																					
	2518.10	- Dolomite not calcined or sintered	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex						2.5%	
	2518.20	- Calcined or sintered dolomite	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex						2.5%	
<b>25.19</b>		<b>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.</b>																					
	2519.10	- Natural magnesium carbonate (magnesite)	kg					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	2519.90	- Other	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
<b>25.20</b>		<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>																					
	2520.10	- Gypsum; anhydrite	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	2520.20	- Plasters	kg			Free		Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
<b>25.21</b>	2521.00	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L					
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG								
<b>25.22</b>		<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>																										
	2522.10	- Quicklime	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%								2.5%		
	2522.20	- Slaked lime	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%									2.5%	
	2522.30	- Hydraulic lime	kq						Free	Free		Free	Free	Free	Free	18%	10%	6%									2.5%	
<b>25.23</b>		<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers (+).</b>																										
	2523.10	- Cement clinkers	kg						Free	Free		Free	Free	Free	Free	18%	7.5%	6.0%	Rs1/= per kg	Free							2.5%	
		- Portland cement :																										
	2523.21	-- White cement, whether or not artificially coloured	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%	Rs5/= per kg	6%							2.5%	
	2523.29	-- Other :														18%												
	2523.29.10	--- Water-proof cement, boiler cement and similar compositions	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%	Rs5/= per kg	6%							2.5%	
	2523.29.20	--- Other portland cement imported in packings of 50 kg and below	kg	S					Free	Free		Free	Free	Free	Free	18%	10%	6%	Rs8/= per kg	11%							2.5%	
	2523.29.30	--- Other portland cement imported in packings of over 50 kg or in bulk	kg	S					Free	Free		Free	Free	Free	Free	18%	10%	6%	Rs5/= per kg	6%							2.5%	
	2523.30	- Aluminous cement	kg	S					Free	Free		Free	Free	Free	Free	18%	10%	6%									2.5%	
	2523.90	- Other hydraulic cements	kg	S					Free	Free		Free	Free	Free	Free	18%	10%	6%	Rs5/= per kg	Free							2.5%	
<b>25.24</b>		<b>Asbestos.</b>																										
	2524.10	- Crocidolite	kg	B					Free	Free		5%	4.5%		15%	18%	Ex										2.5%	
	2524.90	- Other	kg																									2.5%
	2524.90.10	--- Other amphiboles	kg						Free	Free		Free	Free	Free	Free	18%	Ex										2.5%	
	2524.90.20	--- Chrysotile	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%									2.5%	
	2524.90.90	--- Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex										2.5%	
<b>25.25</b>		<b>Mica, including splittings; mica waste.</b>																										
	2525.10	- Crude mica and mica rifted into sheets or splittings	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex										2.5%	
	2525.20	- Mica powder	kq						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%									2.5%	
	2525.30	- Mica waste	kg	L					Free	Free		5%	4.5%	<b>12.5%</b>	15%	18%	Ex										2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG			
<b>25.26</b>			<b>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.</b>																			
	2526.10	-	Not crushed, not powdered	kg					Free	Free		Free	Free	Free	18%	10%	6%					2.5%
	2526.20	-	Crushed or powdered	kg			Free		Free	Free		Free	Free	Free	18%	10%	6%					2.5%
<b>[25.27]</b>																						
<b>25.28</b>			<b>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 H<sub>3</sub>BO<sub>3</sub>, calculated on the dry weight.</b>																			
	2528.00.10	---	Natural sodium borates and concentrates thereof (whether or not calcined)	kg					Free	Free		Free	Free	Free	18%	Ex						2.5%
	2528.00.90	---	Other	kg					Free	Free		Free	Free	Free	18%	Ex						2.5%
<b>25.29</b>			<b>Feldspar; leucite, nepheline and nepheline syenite; fluorspar.</b>																			
	2529.10	-	Feldspar :																			
	2529.10.10	---	Waste	kg	L				Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%
	2529.10.90	---	Other	kg					Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%				2.5%
		-	Fluorspar:																			
		--	Containing by weight 97% or less of calcium fluoride :																			
	2529.21.10	---	Waste	kg	L				Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%
	2529.21.90	---	Other	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%
	2529.22	--	Containing by weight more than 97% of calcium fluoride	kg					Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%
		-	Leucite; nepheline and nepheline syenite :																			
	2529.30.10	---	Waste	kg	L				Free	Free		Free	Free	Free	18%	Ex						2.5%
	2529.30.90	---	Other	kg					Free	Free		Free	Free	Free	18%	10%	6%					2.5%



HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
<b>25.30</b>		<b>Mineral substances not elsewhere specified or included.</b>																						
	2530.10	- Vermiculite, perlite and chlorites, unexpanded	kg					Free	Free		Free	Free	Free	Free	Free	18%	10%	6%						2.5%
	2530.20	- Kieserite, epsomite (natural magnesium sulphates)	kg					Free	Free		Free	Free	Free	Free	Free	18%	10%	6%						2.5%
		- Other :																						
	2530.90.10	--- Natural arsenic sulphides	kg	L				Free	Free		Free	Free	Free	Free	Free	18%	Ex							2.5%
	2530.90.20	--- Broken concrete	kg	L				Free	Free		Free	Free	Free	Free	Free	18%	Ex							2.5%
	2530.90.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	18%	10%	6%						2.5%