

SECTION V
Mineral products

CHAPTER 25

**Salt; sulphur; earths and stone; plastering
materials, lime and cement**

- 2501 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
- 2502 Unroasted iron pyrites
- 2503 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
- 2504 Natural graphite
- 2505 Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26
- 2506 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
- 2507 Kaolin and other kaolinic clays, whether or not calcined
- 2508 Other clays (not including expanded clays of 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths
- 2509 Chalk
- 2510 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk
- 2511 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of 2816
- 2512 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
- 2513 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated
- 2514 Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
- 2515 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
- 2516 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
- 2517 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 2515 or 2516, whether or not heat-treated
- ★ 2518 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

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- 2519 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
- 2520 Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders
- 2521 Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
- 2522 Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of 2825
- 2523 Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
- 2524 Asbestos
- 2525 Mica, including splittings; mica waste
- 2526 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
- 2527 No heading
- 2528 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_3BO_3 calculated on the dry weight
- 2529 Feldspar; leucite; nepheline and nepheline syenite; fluorspar
- 2530 Mineral substances not elsewhere specified or included

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 (2802.00.00);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (2821);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- ★ (e) Dolomite ramming mix (3816.00.10);
- (f) Setts, curbstones or flagstones (6801.00.00); mosaic cubes or the like (6802); roofing, facing or damp course slates (6803.00.00);
- (g) Precious or semi-precious stones (7102 or 7103);
- (h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of 3824; optical elements of sodium chloride or of magnesium oxide (9001);
- (ij) Billiard chalks (9504); or
- (k) Writing or drawing chalks or tailors' chalks (9609).

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- 3.- Any products classifiable in 2517 and any other heading of the Chapter are to be classified in 2517.
- 4.- 2530 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.

★ Paragraphs (e), (f), (g), (h) and (ij) of Note 2 have been relettered as (f), (g), (h), (ij) and (k) respectively.

★ Operative 1/1/22

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Section 5
Chapter 25/7

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
2514.00.00	01 sm	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	5% DCS:4% DCT:5%
2515		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:	
2515.1		- Marble and travertine:	
2515.11.00	02 kg	-- Crude or roughly trimmed	5% DCS:4% DCT:5%
2515.12.00	03 kg	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5% DCS:4% DCT:5%
2515.20.00	04 kg	- Ecaussine and other calcareous monumental or building stone; alabaster	Free
2516		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:	
2516.1		- Granite:	
2516.11.00	05 kg	-- Crude or roughly trimmed	Free
2516.12.00	06 kg	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5% DCS:4% DCT:5%
2516.20		- Sandstone:	
2516.20.10	09 kg	--- Crude or roughly trimmed	Free
2516.20.20	10 kg	--- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5% DCS:4% DCT:5%
2516.90.00	36 kg	- Other monumental or building stone	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

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Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

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Section 5
Chapter 25/8

Reference Number	Statistical Code/Unit	Goods	Rate #
2517		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 2515 OR 2516, WHETHER OR NOT HEAT-TREATED:	
2517.10.00	11 kg	- 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	Free
2517.20.00	12 kg	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in 2517.10.00	Free
2517.30.00	13 kg	- Tarred macadam	Free
2517.4		- Granules, chippings and powder, of stones of 2515 or 2516, whether or not heat-treated:	
2517.41.00	14 kg	-- Of marble	Free
2517.49.00	15 kg	-- Other	Free
★ 2518		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:	
2518.10.00	16 kg	- Dolomite, not calcined or sintered	Free
2518.20.00	17 kg	- Calcined or sintered dolomite	Free
2519		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	35 kg	- Natural magnesium carbonate (magnesite)	Free
2519.90.00	42 kg	- Other	Free

★ Subheading 2518.30.00 has been repealed.

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/1/22

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

CHAPTER 26
Ores, slag and ash

- 2601 Iron ores and concentrates, including roasted iron pyrites
 - 2602 Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
 - 2603 Copper ores and concentrates
 - 2604 Nickel ores and concentrates
 - 2605 Cobalt ores and concentrates
 - 2606 Aluminium ores and concentrates
 - 2607 Lead ores and concentrates
 - 2608 Zinc ores and concentrates
 - 2609 Tin ores and concentrates
 - 2610 Chromium ores and concentrates
 - 2611 Tungsten ores and concentrates
 - 2612 Uranium or thorium ores and concentrates
 - 2613 Molybdenum ores and concentrates
 - 2614 Titanium ores and concentrates
 - 2615 Niobium, tantalum, vanadium or zirconium ores and concentrates
 - 2616 Precious metal ores and concentrates
 - 2617 Other ores and concentrates
 - 2618 Granulated slag (slag sand) from the manufacture of iron or steel
 - 2619 Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel
 - 2620 Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds
 - 2621 Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste
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Notes.

- 1.- This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (2517);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (2519);
 - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (2710);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (6806);

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- ★ (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 (7112 or 8549); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- 2.- For the purposes of 2601 to 2617, "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- 3.- 2620 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 (2621); 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 2620.21.00, "leaded gasoline sludges and leaded anti-knock compound sludges" means 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 2620.60.00.

CHAPTER 27

**Mineral fuels, mineral oils and products
of their distillation; bituminous substances;
mineral waxes**

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- 2701 Coal; briquettes, ovoids and similar solid fuels manufactured from coal
- 2702 Lignite, whether or not agglomerated, excluding jet
- 2703 Peat (including peat litter), whether or not agglomerated
- 2704 Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
- 2705 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
- 2706 Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars
- 2707 Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents
- 2708 Pitch and pitch coke, obtained from coal tar or from other mineral tars
- 2709 Petroleum oils and oils obtained from bituminous minerals, crude
- 2710 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils
- 2711 Petroleum gases and other gaseous hydrocarbons
- 2712 Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
- 2713 Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
- 2714 Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
- 2715 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
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Notes.

- 1.- This Chapter does not cover:
- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in 2711;
 - (b) Medicaments of 3003 or 3004; or
 - (c) Mixed unsaturated hydrocarbons of 3301, 3302 or 3805.

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- 2.- References in 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300 °C, after conversion to 101.3 kPa when a reduced-pressure distillation method is used (Chapter 39).

- 3.- For the purposes of 2710, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of 2701.11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- 2.- For the purposes of 2701.12.00, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
- 3.- For the purposes of 2707.10.00, 2707.20.00, 2707.30.00 and 2707.40.00, "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
- 4.- For the purposes of 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
- ★ 5.- For the purposes of the subheadings of 2710, "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Additional Notes.

- 1.- For the purposes of 2710.19.53, 2710.91.53 and 2710.99.53, the physical characteristics of fuel oil are:
- (a) a density equal to or greater than 920.0 kg/m³ at 15 °C as determined by either ASTM D1298 or ASTM D4052; and
 - (b) a carbon residue, on the whole sample, of at least 2.0% mass as determined by ASTM D189 (Conradson Carbon Residue) or by ASTM D4530 (Carbon Residue-Micro Method); and
 - (c) a minimum kinematic viscosity of 10 centistokes (mm² per second) at 50 °C as determined by ASTM D445.