

## SECTION 13

### ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC

#### SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS;  
CERAMIC PRODUCTS; GLASS AND GLASSWARE

subdivisions

CHAPTER 68 - ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR  
MATERIALS

CHAPTER 69 - CERAMIC PRODUCTS

CHAPTER 70 - 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 and paperboard);
- (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), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); 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	SU	ID	VAT	LVY	EXC
68.01	Setts, curbstones and flagstones, of natural stone (except slate)					
6801.0000.00	.		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>68.02</b>	<b>Worked monumental/building stone; mosaic cubes; granules, chippings...</b>					
6802.1000.00	. whether or not rectangular, coloured, chippings and powder		20	5		
6802.2100.00	Marble, travertine and alabaster		20	5		
6802.2300.00	Granite		20	5		
6802.2900.00	Other stone		20	5		
6802.9100.00	Marble, travertine and alabaster		20	5		
6802.9200.00	calcareous stone		20	5		
6802.9300.00	Granite		20	5		
6802.9910.00	Steatite		20	5		
6802.9990.00	.		20	5		
<b>68.03</b>	<b>Worked slate and articles of slate or of agglomerated slate</b>					
6803.0000.00	.		20	5		
<b>68.04</b>	<b>Millstones, grindstones... of natural stone..., for grinding, etc</b>					
6804.1000.00	Millstones and grindstones for milling, grinding or pulping		10	5		
6804.2100.00	millstones, grindstones, grinding wheels of agglomerated synthetic or natural diamond		10	5		
6804.2200.00	millstones, grindstones, grinding wheels of other agglomerated abrasives or of ceramics		10	5		
6804.2300.00	millstones, grindstones, grinding wheels of natural stone		10	5		
6804.3000.00	Hand sharpening or polishing stones		10	5		
<b>68.05</b>	<b>Natural or artificial abrasive powder or grain on a base of paper, etc</b>					
6805.1000.00	Natural or artificial abrasive powder or grain on a base of woven textile fabric only		10	5		
6805.2000.00	Natural or artificial abrasive powder or grain on a base of paper or paperboard only		10	5		
6805.3000.00	Natural or artificial abrasive powder or grain on a base of other materials		10	5		
<b>68.06</b>	<b>Slag wool, rock wool...; exfoliated vermiculite, expanded clays...</b>					
6806.1000.00	. mixures, in bulk, sheets or rolls		10	5		
6806.2000.00	. clays and similar exp. mineral materials incl. mixtures.		10	5		
6806.9000.00	. material, not 68.11 & 68.12 or Chap. 69.		20	5		
<b>68.07</b>	<b>Articles of asphalt or of similar material</b>					
6807.1000.00	Articles of asphalt or of similar material; In rolls		20	5		
6807.9000.00	. ones in rolls)		20	5		
<b>68.08</b>	<b>Panels, boards..., of wood waste, etc, agglomerated with cement, etc</b>					
6808.0000.00	... of veg. fibre of wood, mixed with cement or min. binders.		20	5		
<b>68.09</b>	<b>Articles of plaster or of compositions based on plaster</b>					
6809.1100.00	.		20	5		
6809.1900.00	Oher articles of plaster or based on plaster, not faced or reinforced with paperboard		20	5		
6809.9000.00	.		20	5		
<b>68.10</b>	<b>Articles of cement, of concrete or of artificial stone</b>					
6810.1100.00	Building blocks and bricks of cement, of concrete or of artificial stone		20	5		
6810.1900.00	. building blocks and bricks		10	5		
6810.9100.00	Prefabricated structural components for building or civil engineering		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>68.10</b>	<b>Articles of cement, of concrete or of artificial stone</b>					
6810.9900.00	Articles of cement, of concrete or of artificial stone not specified in this heading		20	5		
<b>68.11</b>	<b>Articles of asbestos-cement, of cellulose fibre-cement or the like</b>					
6811.4010.00	Tubes, pipes and tube or pipe fittings Containing asbestos for water supply		5	5		
6811.4090.00	. tubes, pipes		20	5		
6811.8100.00	Corrugated sheets not containing asbesto		20	5		
6811.8200.00	Other sheets, panels, tiles and similar article but not containing asbestors		20	5		
6811.8910.00	Tubes, pipes and tube or pipe fittings for water supply not containing asbestos		5	5		
6811.8990.00	.		20	5		
<b>68.12</b>	<b>Fabricated asbestos fibres; mixtures and articles of asbestos</b>					
6812.8000.00	Fabricated asbestos fibres; mixtures with a basis of asbestos of crocidolite		20	5		
6812.9100.00	... of fabricated asbestos fibre		20	5		
6812.9200.00	Paper, millboard and felt of fabricated asbestos fibre		20	5		
6812.9300.00	Compressed asbestos fibre jointing, in sheets or rolls		20	5		
6812.9900.00	... not specified		20	5		
<b>68.13</b>	<b>Friction material and articles thereof, of asbestos..., for brakes, etc</b>					
6813.2000.00	Friction material/articles thereof not mounted, for brakes/clutches containing asbestos		10	5		
6813.8100.00	Brake linings and pads Not containing asbestos		10	5		
6813.8900.00	Other friction material not containing asbestos		10	5		
<b>68.14</b>	<b>Worked mica and articles of mica</b>					
6814.1000.00	Plates, sheets and strips of agglomerated or reconstituted mica		20	5		
6814.9000.00	Worked mica and article of mica, including agglomerated/reconstituted mica not specified		20	5		
<b>68.15</b>	<b>Articles of stone or of other mineral substance, nes</b>					
6815.1000.00	Nonelectrical articles of graphite or other carbon		20	5		
6815.2000.00	Articles of peat		20	5		
6815.9100.00	Article of stone or other mineral substances containing magnesite, dolomite or chromite		20	5		
6815.9900.00	Articles of stone or other mineral substances, nes		20	5		