

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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## Chapter 26

### Ores, Slag and Ash

#### Notes.

- This Chapter does not cover:
  - Slag or similar industrial waste prepared as macadam (heading 25.17);
  - Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
  - Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
  - Basic slag of Chapter 31;
  - Slag wool, rock wool or similar mineral wools (heading 68.06);
  - 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 71.12); or;
  - Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- 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 Section 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.
- Heading 26.20 applies only to:
  - 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 slag ash and residues from the incineration of municipal waste (heading 26.21); and
  - 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.

- For the purposes of sub-heading 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.
- 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 sub-heading 2620.60.

#### <sup>1</sup>List of Prescribed Substances.

- ~~Uranium, its compounds and mineral/ ores/ concentrates including lepidolite.~~
- ~~Thorium, its compounds (including thorium Nitrate/ Oxide) and mineral concentrates thorium including monazite.~~
- ~~Zirconium, its alloys and compounds and minerals/ concentrates including zircon, zircon flour and zircon pacifier.~~
- ~~Beryllium, its compounds and minerals/ concentrates including beryl but excluding Beryllium windows used for medical x ray machines and gamma ray machines.~~
- ~~Lithium, its compounds and its minerals/ concentrates including lepidolite.~~
- ~~Deuterium and its compounds.~~
- ~~Plutonium and its compounds.~~
- ~~Neptunium and its compounds.~~
- ~~Columbite and Tantalite.~~
- ~~Titanium ores and concentrates (ilmenite, rutile, leucosene).~~
- ~~Nuclear grade graphite.~~
- ~~Tritium and its compounds.~~
- ~~Rare Earth Compounds.~~

#### ↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 64-66, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

#### ↓ Note on Cess Leviable

See Appendix-I for Cess leviable on chrome ore, iron ore and manganese ore under this Chapter.

#### ↓ Note on Additional Duty of Customs

Additional duty of Customs on Copper dross, copper residues, copper oxide mill scale, brass dross and zinc ash is – Nil by Ntfn 20/2006-Cus. dated 01.03.2006; Sl. No. 76.

<sup>1</sup> Omitted by Notification No. 90 (RE-2007)/2004-2009 dated 28.03.2008.

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<b>2601</b>	<b>Iron ores and concentrates, including roasted iron pyrites</b>										<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: On all goods under this Chapter by Ntfn 02/2008-CE dated 01.03.2008; SI. No.13; Ores - Nil by 4/2006-CE dated 01.03.2006; Fly ash is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
	- Iron ores and concentrates, other than roasted iron pyrites:										
2601 11	-- Non-agglomerated:										
2601 11 10	--- Iron ore lumps (60 per cent Fe or more)	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2601 11 20	--- Iron ore lumps (below 60 per cent Fe including black iron ore containing upto 10 per cent Mn)	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2601 11 30	--- Iron ore fines (62% Fe or more)	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2601 11 40	--- Iron ore fines (below 62 per cent Fe)	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2601 11 50	--- Iron ore concentrates	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2601 11 90	--- Other	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2601 12	-- Agglomerated:										
2601 12 10	--- Iron ore pellets	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2601 12 90	--- Other	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2601 20 00	- Roasted iron pyrites	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
<b>2602</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>										<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
2602 00	- Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight:										
2602 00 10	--- Manganese ore (46% or more)	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2602 00 20	--- Manganese ore (44% or more but below 46%)	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2602 00 30	--- Manganese ore (40% or more but below 44%)	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2602 00 40	--- Manganese ore (35% or more but below 40%)	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2602 00 50	--- Manganese ore (30% or more but below 35%)	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2602 00 60	--- Ferruginous (10% or more but below 30%)	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2602 00 70	--- Manganese ore sinters, agglomerated	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2602 00 90	--- Other	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
<b>2603</b>	<b>Copper ores and concentrates</b>	<b>kg.</b>	<b>5.00</b>	<b>2.50</b>	<b>---</b>	<b>4</b>	<b>10</b>	<b>0.39</b>	<b>17.987</b>	<b>Free</b>	<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; See Ntfn 24/2011-Cus. dated 01.03.2011. CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
<b>2604</b>	<b>Nickel ores and concentrates</b>	<b>kg.</b>	<b>5.00</b>	<b>2.50</b>	<b>---</b>	<b>4</b>	<b>10</b>	<b>0.39</b>	<b>17.987</b>	<b>Free</b>	<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>

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2605	<b>Cobalt ores and concentrates</b>	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
2606	<b>Aluminium ores and concentrates</b>										<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
2606 00	- Aluminium ores and concentrates:										
2606 00 10	--- Bauxite (natural), not calcined	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2606 00 20	--- Bauxite (natural), calcined	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2606 00 90	--- Other aluminium ores & concentrates	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2607	<b>Lead ores and concentrates</b>	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
2608	<b>Zinc ores and concentrates</b>	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
2609	<b>Tin ores and concentrates</b>	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
2610	<b>Chromium ores and concentrates</b>										<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
2610 00	- Chromium ores and concentrates:										
2610 00 10	--- Chrome ore lumps, containing 47% Cr2O3 and above	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2610 00 20	--- Chrome ore lumps, containing 40% or more but less than 47% Cr2O3	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2610 00 30	--- Chrome ore lumps, below 40% Cr2O3	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2610 00 40	--- Chrome ore friable & concentrates fixes containing 47% Cr2O3 and above	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2610 00 90	--- Other	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2611	<b>Tungsten ores and concentrates</b>	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
2612	<b>Uranium or thorium ores and concentrates</b>										<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
2612 10 00	- Uranium ores and concentrates	kg.	5.00	2.50	---	4	10	0.39	17.987	Restricted	<i>Import subject to Atomic Energy Act, 1962 and Rules thereunder.</i>
2612 20 00	- Thorium ores and concentrates	kg.	5.00	2.50	---	4	10	0.39	17.987	Restricted	<i>Import subject to Atomic Energy Act, 1962 and Rules thereunder.</i>
2613	<b>Molybdenum ores and concentrates</b>										<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>

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2613 10 00	- Roasted	kg.	5.00	2.50	---	0	10	0.39	13.449	Free	<i>Exemption: ACD by Ntfn 20/2006-Cus. dated 01.03.2006; Sl. No. 64</i>
2613 90 00	- Other	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
<b>2614</b>	<b>Titanium ores and concentrates</b>										<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
<b>2614 00</b>	<b>- Titanium ores and concentrates:</b>										
2614 00 10	--- Ilmenite unprocessed	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2614 00 20	--- Ilmenite, upgraded (beneficiated ilmenite including ilmenite ground)	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
	--- Rutile:										
2614 00 31	---- Rare earth oxides including rutile sand	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2614 00 39	---- Other	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2614 00 90	--- Other	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
<b>2615</b>	<b>Niobium, tantalum, vanadium or zirconium ores and concentrates</b>										<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
2615 10 00	- Zirconium ores and concentrates	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2615 90	- Other:										
2615 90 10	--- Vanadium ores & concentrates	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2615 90 20	--- Niobium tantalum ores & concentrates	kg.	5.00	2.50	---	4	10	0.39	17.987	Restricted	<i>Import subject to Atomic Energy Act, 1962 and Rules thereunder.</i>
<b>2616</b>	<b>Precious metal ores and concentrates</b>										<i>Exemption: ACD on Gold Concentrate is NIL by Ntfn 20/06-Cus. dated 01.03.2006; BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
2616 10 00	- Silver ores and concentrates	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2616 90	- Other:										
2616 90 10	--- Gold ores and concentrates	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002 Sl. No. 518A. ACD by Ntfn 20/06-Cus. dated 01.03.2006; Sl. No. 8A</i>
2616 90 90	--- Other	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
<b>2617</b>	<b>Other ores and concentrates</b>										<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 518; CVD: Ores - Nil by 4/2006-CE dated 01.03.2006</i>
2617 10 00	- Antimony ores and concentrates	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	
2617 90 00	- Other	kg.	5.00	2.50	---	4	10	0.39	17.987	Free	<i>CVD: on Gold concentrates for refining is NIL by 4/2006-CE dated 01.03.2006</i>
<b>2618</b>	<b>Granulated slag (slag sand) from the manufacture of iron or steel</b>	kg.	5.00	5.00	---	4	10	0.47	20.941	Free	
<b>2619</b>	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel</b>										<i>CVD: Slag arising in the manufacture of iron and steel - Nil by 4/2006-CE dated 01.03.2006</i>
2619 00	- Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel:										
2619 00 10	--- Converted slag (scull) of blast furnace	kg.	5.00	5.00	---	4	10	0.47	20.941	Restricted	
2619 00 90	--- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Restricted	

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<b>2620</b>	<b>Slag ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds</b>										
	- Containing mainly zinc:										
2620 11 00	-- Hard Zinc Spelter	kg.	10.00	5.00	---	4	10	0.47	20.941	Restricted	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 65</i>
2620 19 00	-- Other	kg.	10.00	5.00	---	4	10	0.47	20.941	Restricted	<i>Import of zinc ash and zinc skimmings permitted as per the conditions of licensing note (2) below. Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 65</i>
	- Containing mainly lead:										
2620 21 00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg.	5.00	5.00	---	4	10	0.47	20.941	Restricted	
2620 29 00	-- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Restricted	
2620 30	- Containing mainly copper:										
2620 30 10	--- Brass dross	kg.	10.00	5.00	---	4	10	0.47	20.941	Restricted	<i>Import of ashes and residue containing mainly copper is permitted as per conditions at licensing note no. 3 below.</i>
2620 30 90	--- Other	kg.	10.00	5.00	---	4	10	0.47	20.941	Restricted	<i>Import of ashes and residue containing mainly copper is permitted as per conditions at licensing note no. 3 below.</i>
2620 40	- Containing mainly aluminium:										
2620 40 10	--- Aluminium dross	kg.	5.00	5.00	---	4	10	0.47	20.941	Restricted	
2620 40 90	--- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Restricted	
2620 60 00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those matters or for the manufacture of their chemical compounds	kg.	5.00	5.00	---	4	10	0.47	20.941	Restricted	
	- Other:										
2620 91 00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	kg.	5.00	5.00	---	4	10	0.47	20.941	Restricted	
2620 99 00	-- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Restricted	<i>Import of spent cleaned metal catalyst containing nickel is permitted without a licence to units registered with Ministry of Environment and Forest, Government of India.</i>
<b>2621</b>	<b>Other slag and ash, including seaweed ash (kelp); Ash and residues from the incineration of municipal waste</b>										
2621 10 00	- Ash and residues from the incineration of municipal waste	kg.	5.00	5.00	---	4	10	0.47	20.941	Restricted	
2621 90 00	- Other	kg.	5.00	5.00	---	4	10	0.47	20.941	Restricted	

**Import Licensing Notes**

- (1) Import of 'Prescribed substances' as notified by Department of Atomic Energy shall be subject to the provisions of Atomic Energy Act, 1962 and rules made there under;
- (2) Import of the following kinds of zinc ash/skimmings is permitted without a licence to units registered with Ministry of Environment and Forest, Government of India, on actual user basis upto the annual quantity limits indicated in the registration certificate:
  - (i) Zinc ash in dispersible form containing zinc greater than 65% and lead and cadmium equal to or less than 1.25% and 0.1% respectively;
  - (ii) Zinc skimmings containing zinc 65% and above, lead and cadmium less than 1.25% and 0.1% respectively;
  - (iii) Spent cleaned metal catalyst containing zinc.
- (3) Import of the following types of ashes and residue containing mainly copper is permitted without a licence to units registered with Ministry of Environment and Forest, Government of India:

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	(i) Brass dross containing lead equal to or less than 1.25%.										
	(ii) Copper oxide mill scale;										
	(iii) Copper reverts, cake and residue containing lead and cadmium equal to or less than 1.25% and 0.1% respectively;										
	(iv) Copper dross containing copper greater than 65% and lead and cadmium equal to or less than 1.25% and 0.1% respectively;										
	(v) Spent cleaned metal catalyst containing copper.										

### Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

### Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.