

## CHAPTER 26

*Ores, slag and ash***NOTES:**

1. This Chapter does not cover:

(a) slag or similar industrial waste prepared as macadam (heading 2517);

(b) natural magnesium carbonate (magnesite), whether or not calcined (heading 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 (heading 6806);

(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 2601 to 2617, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 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 (heading 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.

**SUB-HEADING NOTES :**

1. 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.

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 sub-heading 2620 60.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
<b>2601</b>	<b>IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES</b>			
	- <i>Iron ores and concentrates, other than roasted iron pyrites :</i>			
2601 11	-- <i>Non-agglomerated :</i>			
	--- Iron ore lumps (60% Fe or more)			
2601 11 11	---- 60% Fe or more but below 62% Fe	kg.	10%	-
2601 11 12	---- 62% Fe or more but below 65% Fe	kg.	10%	-
2601 11 19	---- 65% Fe and above	kg.	10%	-
	--- Iron ore lumps (below 60% Fe, including black iron ore containing upto 10% Mn)			
2601 11 21	---- below 55% Fe	kg.	10%	-
2601 11 22	---- 55% Fe or more but below 58% Fe	kg.	10%	-
2601 11 29	---- 58% Fe or more but below 60% Fe	kg.	10%	-
	--- Iron ore fines (62% Fe or more )			
2601 11 31	---- 62% Fe or more but below 65% Fe	kg.	10%	-
2601 11 39	---- 65% Fe and above	kg.	10%	-
	--- Iron ore Fines (below 62% Fe)			
2601 11 41	---- below 55% Fe	kg.	10%	-
2601 11 42	---- 55% Fe or more but below 58% Fe	kg.	10%	-
2601 11 43	---- 58% Fe or more but below 60% Fe	kg.	10%	-
2601 11 49	---- 60% Fe or more but below 62% Fe	kg.	10%	-
2601 11 50	--- Iron ore concentrate	kg.	10%	-
2601 11 90	--- Others	kg.	10%	-
2601 12	-- <i>Agglomerated :</i>			
2601 12 10	--- Iron ore pellets	kg.	5%	-
2601 12 90	--- Other	kg.	5%	-
2601 20 00	- Roasted iron pyrites	kg.	5%	-
<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>			
2602 00	- <i>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight :</i>			
2602 00 10	--- Manganese ore (46% or more)	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
2602 00 20	--- Manganese ore (44% or more but below 46%)	kg.	5%	-
2602 00 30	--- Manganese ore (40% or more but below 44%)	kg.	5%	-
2602 00 40	--- Manganese ore (35% or more but below 40%)	kg.	5%	-
2602 00 50	--- Manganese ore (30% or more but below 35%)	kg.	5%	-
2602 00 60	--- Ferruginous (10% or more but below 30%)	kg.	5%	-
2602 00 70	--- Manganese ore sinters, agglomerated	kg.	5%	-
2602 00 90	--- Other	kg.	5%	-
<b>2603 00 00</b>	<b>COPPER ORES AND CONCENTRATES</b>	kg.	5%	-
<b>2604 00 00</b>	<b>NICKEL ORES AND CONCENTRATES</b>	kg.	5%	-
<b>2605 00 00</b>	<b>COBALT ORES AND CONCENTRATES</b>	kg.	5%	-
<b>2606</b>	<b>ALUMINIUM ORES AND CONCENTRATES</b>			
2606 00	- <i>Aluminium ores and concentrates :</i>			
2606 00 10	--- Bauxite (natural), not calcined	kg.	5%	-
2606 00 20	--- Bauxite (natural), calcined	kg.	5%	-
2606 00 90	--- Other aluminium ores and concentrates	kg.	5%	-
<b>2607 00 00</b>	<b>LEAD ORES AND CONCENTRATES</b>	kg.	5%	-
<b>2608 00 00</b>	<b>ZINC ORES AND CONCENTRATES</b>	kg.	5%	-
<b>2609 00 00</b>	<b>TIN ORES AND CONCENTRATES</b>	kg.	5%	-
<b>2610</b>	<b>CHROMIUM ORES AND CONCENTRATES</b>			
2610 00	- <i>Chromium ores and concentrates :</i>			
2610 00 10	--- Chrome ore lumps, containing 47% Cr <sub>2</sub> O <sub>3</sub> and above	kg.	5%	-
2610 00 20	--- Chrome ore lumps, containing 40% or more but less than 47% Cr <sub>2</sub> O <sub>3</sub>	kg.	5%	-
2610 00 30	--- Chrome ore lumps below 40% Cr <sub>2</sub> O <sub>3</sub>	kg.	5%	-
2610 00 40	--- Chrome ore friable and concentrates fixes containing 47% Cr <sub>2</sub> O <sub>3</sub> and above	kg.	5%	-
2610 00 90	--- Other	kg.	5%	-
<b>2611 00 00</b>	<b>TUNGSTEN ORES AND CONCENTRATES</b>	kg.	5%	-
<b>2612</b>	<b>URANIUM OR THORIUM ORES AND CONCENTRATES</b>			

(1)	(2)	(3)	(4)	(5)
2612 10 00	- Uranium ores and concentrates	kg.	5%	-
2612 20 00	- Thorium ores and concentrates	kg.	5%	-
<b>2613</b>	<b>MOLYBDENUM ORES AND CONCENTRATES</b>			
2613 10 00	- Roasted	kg.	5%	-
2613 90 00	- Other	kg.	5%	-
<b>2614</b>	<b>- TITANIUM ORES AND CONCENTRATES</b>			
2614 00	- <i>Titanium ores and concentrates :</i>			
2614 00 10	--- Ilmenite, unprocessed	kg.	5%	-
2614 00 20	--- Ilmenite, upgraded (beneficiated ilmenite including ilmenite ground)	kg.	5%	-
	--- <i>Rutile :</i>			
2614 00 31	---- Rare earth oxides including rutile sand	kg.	5%	-
2614 00 39	---- Other	kg.	5%	-
2614 00 90	--- Other	kg.	5%	-
<b>2615</b>	<b>NIObIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES</b>			
2615 10 00	- Zirconium ores and concentrates	kg.	5%	-
2615 90	- <i>Other :</i>			
2615 90 10	--- Vanadium ores and concentrates	kg.	5%	-
2615 90 20	--- Niobium or tantalum ores and concentrates	kg.	5%	-
<b>2616</b>	<b>PRECIOUS METAL ORES AND CONCENTRATES</b>			
2616 10 00	- Silver ores and concentrates	kg.	5%	-
2616 90	- <i>Other :</i>			
2616 90 10	--- Gold ores and concentrates	kg.	5%	-
2616 90 90	--- Other	kg.	5%	-
<b>2617</b>	<b>OTHER ORES AND CONCENTRATES</b>			
2617 10 00	- Antimony ores and concentrates	kg.	5%	-
2617 90 00	- Other	kg.	5%	-
<b>2618 00 00</b>	<b>GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL</b>	kg.	5%	-
<b>2619</b>	<b>SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL</b>			
2619 00	- <i>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel :</i>			
2619 00 10	--- Converted slag (scull) of blast furnace	kg.	5%	-

(1)	(2)	(3)	(4)	(5)
2619 00 90	--- Other	kg.	5%	-
<b>2620</b>	<b>SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS</b>			
	- <i>Containing mainly zinc :</i>			
2620 11 00	-- Hard zinc spelter	kg.	10%	-
2620 19	-- Other:			
2620 19 10	--- Zinc dross	kg.	10%	-
2620 19 90	--- Other	kg.	10%	-
	- <i>Containing mainly lead :</i>			
2620 21 00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg.	5%	-
2620 29	-- Other:			
2620 29 10	--- Lead dross	kg.	5%	-
2620 29 90	--- Other	kg.	5%	-
2620 30	- <i>Containing mainly copper :</i>			
2620 30 10	--- Brass dross	kg.	10%	-
2620 30 90	--- Other	kg.	10%	-
2620 40	- <i>Containing mainly aluminium:</i>			
2620 40 10	--- Aluminium dross	kg.	5%	-
2620 40 90	--- Other	kg.	5%	-
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.	5%	-
	- <i>Other :</i>			
2620 91 00	-- Containing antimony , beryllium, cadmium, chromium or their mixtures	kg.	5%	-
2620 99 00	-- Other	kg.	5%	-
<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%	-
2621 90 00	- Other	kg.	5%	-

**Exemption to copper concentrates falling under item 2603 00 00 when imported into India, from so much of the duty of customs as is equivalent to the duty of customs leviable on the value of gold and silver contained in such copper concentrate.**

[Notifn. No.24/2011-Cus., dt. 1.3.2011].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby

exempts copper concentrates falling under the tariff item 2603 00 00 of the First Schedule to the Customs Tariff Act, 1975(51 of 1975), when imported into India, from so much of the duty of customs as is equivalent to the duty of customs leviable on the value of gold and silver contained in such copper concentrate, subject to the condition that the importer produces to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, an assay certificate from the mining company specifying separately, the value of gold and silver content in such copper concentrate.

*Illustration.*- If the total value of copper concentrate is ₹ 100 and value of gold and silver in that copper concentrate is ₹ 40, basic customs duty shall be computed on the value of ₹ 60 only. However, the total value of ₹ 100 shall be taken into account, for the purposes of levy of additional duties of customs leviable under section 3 of the Customs Tariff Act, 1975.

