

**SECTION 06  
PRODUCTS OF THE CHEMICAL OR ALLIED**

**SECTION VI**

**Notes**

1. (a) Goods (other than radioactive ores) answering to a description in heading No.28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.  
(b) Subject to paragraph (a) above, goods answering to a description in heading No.28.43 or 28.46 are to be classified in those headings and in no other heading of the Section.
2. Subject to Note I above, goods classifiable in heading No.30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

**CHAPTER 28**

**INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE EARTH**

**Notes.**

1.- Except where the context otherwise requires, the headings of this Chapter apply only to :

- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
- (b) The products mentioned in (a) above dissolved in water;
- (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.- In addition to dithionites and sulfoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.38), organic products included in headings 28.43 to 28.46 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :

- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
- (b) Halide oxides of carbon (heading 28.12);
- (c) Carbon disulphide (heading 28.13);
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathio-

cyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);

(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).

3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;

(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

end of page 259

(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6.- Heading 28.44 applies only to :

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002  $\mu\text{Ci/g}$ );

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

The term " isotopes ", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to :

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is,

elements of which the natural isotopic composition has been artificially modified.

7.- Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>28.01</b>	<b>I. - CHEMICAL ELEMENTS</b> <b>Fluorine, chlorine, bromine and iodine</b>					
2801.1000.00	Chlorine		5	5		
2801.2000.00	Iodine		5	5		
2801.3000.00	Fluorine; bromine		5	5		
<b>28.02</b>	<b>Sulphur, sublimed or precipitated; colloidal sulphur</b>					
2802.0000.00	.		5			
<b>28.03</b>	<b>Carbon (carbon blacks and other forms of carbon, nes)</b>					
2803.0000.00	.		5	5		
<b>28.04</b>	<b>Hydrogen, rare gases and other non-metals</b>					
2804.1000.00	Hydrogen	M3	5	5		
	- Rare gases:					
2804.2100.00	Argon	M3	5	5		
2804.2900.00	Other Rare gases, Not specified or included	M3	5	5		
2804.3000.00	Nitrogen	M3	5	5		
2804.4000.00	Oxygen	M3	5	5		
2804.5000.00	Boron; tellurium		5	5		
	- Silicon:					
2804.6100.00	.99 % of silicon		5	5		
2804.6900.00	Hydrogen, rare gases and other non metals Other(Silicon)		5	5		
2804.7000.00	Phosphorus		5	5		
2804.8000.00	Arsenic		5	5		
2804.9000.00	Selenium		5	5		
<b>28.05</b>	<b>Alkali or alkaline-earth metals; rare-earth metals... ; mercury</b>					
	- Alkali metals:					
2805.1100.00	Sodium		5	5		
2805.1200.00	Calcium		5	5		
2805.1900.00	Alkali or alkalineearth metals; rareearth Other (Alkali or alkalinear		5	5		
2805.3000.00	Rareearth metals, scandium and yttrium, whether or not intermixed or interalloyed		5	5		
2805.4000.00	Mercury		5	5		
<b>28.06</b>	<b>II. - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b> <b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid</b>					
2806.1000.00	Hydrogen chloride (hydrochloric acid)		5	5		
2806.2000.00	Chlorosulphuric acid		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>28.07</b> 2807.0000.00	<b>Sulphuric acid; oleum</b> .		5	5		
<b>28.08</b> 2808.0000.00	<b>Nitric acid; sulphonitric acids</b> .		5	5		
<b>28.09</b> 2809.1000.00 2809.2000.00	<b>Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids</b> Diphosphorus pentaoxide Phosphoric acid and polyphosphoric acids		5 5			
<b>28.10</b> 2810.0000.00	<b>Oxides of boron; boric acids</b> .		5	5		
<b>28.11</b>	<b>Other inorganic acids and other inorganic oxygen compounds of non-metals</b>					
2811.1100.00 2811.1200.00 2811.1900.00	- Others inorganic acids: Hydrogen fluoride (hydrofluoric acid) Hydrogen cyanide (hydrocyanic acid) Other inorganic acid and other inorganic Oxygen of nonmetals; Other(Othe		5 5 5	5 5 5		
2811.2100.00 2811.2200.00 2811.2900.00	- Others inorganic oxygen compounds of non-metals: Carbon dioxide Silicon dioxide . Other (Other inorganic oxygen		5 5 5	5  5		
<b>28.12</b>	<b>III. - HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS</b> <b>Halides and halide oxides of non-metals</b>					
2812.1000.00 2812.1100.00 2812.1200.00 2812.1300.00 2812.1400.00 2812.1500.00 2812.1600.00 2812.1700.00 2812.1900.00 2812.9000.00	Chlorides and chloride oxides Carbonyl dichloride (phosgene) Phosphorus oxychloride Phosphorus trichloride Phosphorus pentachloride Sulphur monochloride Sulphur dichloride Thionyl chloride -metals Other Halides and halide oxides of nonmetals (excluding Chlorides and chloride oxides		5 5 5 5 5 5 5 5 5 5	5 5 5 5 5 5 5 5 5 5		
<b>28.13</b> 2813.1000.00 2813.9000.00	<b>Sulphides of non-metals;commercial phosphorus trisulphide</b> Carbon disulphide Sulphides of nonmetals; commercial phosphorus trisulphide; Other		5 5	5 5		
<b>28.14</b> 2814.1000.00 2814.2000.00	<b>IV. - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</b> <b>Ammonia, anhydrous or in aqueous solution</b> Anhydrous ammonia Ammonia in aqueous solution		5 5	5 5		
<b>28.15</b>	<b>Hydroxides and peroxides of sodium or potassium</b>					
2815.1100.00	- Sodium hydroxide (caustic soda): Solid		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>28.15</b>	<b>Hydroxides and peroxides of sodium or potassium</b>					
2815.1200.00	In aqueous solution (soda lye or liquid soda)		5	5		
2815.2000.00	Potassium hydroxide (caustic potash)		5	5		
2815.3000.00	Peroxides of sodium or potassium		5	5		
<b>28.16</b>	<b>Hydroxide and peroxide of magnesium; oxides... of strontium or barium</b>					
2816.1000.00	Hydroxide and peroxide of magnesium		5	5		
2816.4000.00	Oxides, hydroxides and peroxides, of strontium or barium		5	5		
<b>28.17</b>	<b>Zinc oxide; zinc peroxide</b>					
2817.0000.00	.		5	5		
<b>28.18</b>	<b>Aluminium oxide (incl. artificial corundum); aluminium hydroxide</b>					
2818.1000.00	Artificial corundum, whether or not chemically defined		5	5		
2818.2000.00	Aluminium oxide, other than artificial corundum		5	5		
2818.3000.00	Aluminium hydroxide		5	5		
<b>28.19</b>	<b>Chromium oxides and hydroxides</b>					
2819.1000.00	Chromium trioxide		5			
2819.9000.00	Other Chromium oxides and hydroxides		5	5		
<b>28.20</b>	<b>Manganese oxides</b>					
2820.1000.00	Manganese dioxide		5	5		
2820.9000.00	.		5	5		
<b>28.21</b>	<b>Iron oxides and hydroxides; earth colours with &gt;=70% iron(iii)oxide</b>					
2821.1000.00	Iron oxides and hydroxides		5	5		
2821.2000.00	Earth colours		5	5		
<b>28.22</b>	<b>Cobalt oxides and hydroxides; commercial cobalt oxides</b>					
2822.0000.00	.		5	5		
<b>28.23</b>	<b>Titanium oxides</b>					
2823.0000.00	.		5	5		
<b>28.24</b>	<b>Lead oxides; red lead and orange lead</b>					
2824.1000.00	Lead monoxide (litharge, massicot)		5	5		
2824.9000.00	Other lead oxides		5	5		
<b>28.25</b>	<b>Hydrazine...and inorganic salts; inorganic bases; metal oxides..., nes</b>					
2825.1000.00	Hydrazine and hydroxylamine and their inorganic salts		5	5		
2825.2000.00	Lithium oxide and hydroxide		5	5		
2825.3000.00	Vanadium oxides and hydroxides		5	5		
2825.4000.00	Nickel oxides and hydroxides		5	5		
2825.5000.00	Copper oxides and hydroxides		5	5		
2825.6000.00	Germanium oxides and zirconium dioxide		5	5		
2825.7000.00	Molybdenum oxides and hydroxides		5	5		
2825.8000.00	Antimony oxides		5	5		
2825.9000.00	.		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>28.26</b>	<b>V. - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b> <b>Fluorides; fluorosilicates... and other complex fluorine salts</b>					
2826.1200.00	- Fluorides: Fluorides of aluminium		5	5		
2826.1900.00	.		5	5		
2826.3000.00	Sodium hexafluoroaluminate (synthetic cryolite)		5			
2826.9000.00	.		5	5		
<b>28.27</b>	<b>Chlorides...etc; bromides...etc; iodides...etc, nes</b>					
2827.1000.00	Ammonium chloride		5			
2827.2000.00	Calcium chloride		5			
2827.3100.00	- Others chlorides: chlorides of magnesium		5	5		
2827.3200.00	chlorides of aluminium		5	5		
2827.3500.00	chlorides of nickel		5	5		
2827.3900.00	Other Cyanides and cyanide oxides (excluding cynides of sodium)		5	5		
2827.4100.00	- Chloride oxides and chloride hydroxides: Chloride oxides and chloride hydroxides of copper		5	5		
2827.4900.00	Chloride oxides and chloride hydroxides of other elements excluding Cooper		5	5		
2827.5100.00	- Bromides and bromide oxides: Bromides of sodium or of potassium		5	5		
2827.5900.00	... Other(Bromides		5	5		
2827.6000.00	Iodides and iodide oxides		5			
<b>28.28</b>	<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites</b>					
2828.1000.00	Commercial calcium hypochlorite and other calcium hypochlorites		5	5		
2828.9010.00	Sodium hypochlorite (bleach) whether or not concentrated		20	5		
2828.9090.00	.		10	5		
<b>28.29</b>	<b>Chlorates, perchlorates; bromates, perbromates; iodates and periodates</b>					
2829.1100.00	- Chlorates: Chlorates of sodium		5	5		
2829.1900.00	Chlorates anderchlorates; bromates and Other(Chlorate		5	5		
2829.9000.00	Other chlorates and perchlorates; bromates and ?perbromates		5	5		
<b>28.30</b>	<b>Sulphides; polysulphides</b>					
2830.1000.00	Sodium sulphides		5	5		
2830.9000.00	Other Sulphides; polysulphides, whether or not chemically defined		5	5		
<b>28.31</b>	<b>Dithionites and sulphonylates</b>					
2831.1000.00	Dithionites and sulphonylates of sodium		5	5		
2831.9000.00	. of sodium)		5	5		
<b>28.32</b>	<b>Sulphites; thiosulphates</b>					
2832.1000.00	Sodium sulphites		5			
2832.2000.00	Other sulphites		5	5		
2832.3000.00	Thiosulphates		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>28.33</b>	<b>Sulphates; alums; peroxosulphates (persulphates)</b>					
	- Sodium sulphates:					
2833.1100.00	Disodium sulphate		5	5		
2833.1900.00	Other Sodium Sulphates		5			
	- Others sulphates:					
2833.2100.00	Of magnesium		5			
2833.2200.00	Of aluminium		5	5	65	
2833.2400.00	Of nickel		5	5		
2833.2500.00	Of copper		5			
2833.2700.00	Of barium		5	5		
2833.2900.00	.		5	5		
2833.3000.00	Alums		5	5	65	
2833.4000.00	Peroxosulphates (persulphates)		5	5		
<b>28.34</b>	<b>Nitrites; nitrates</b>					
2834.1000.00	Nitrites		5	5		
	- Nitrates:					
2834.2100.00	Nitrates of potassium		5	5		
2834.2900.00	.35		5	5		
<b>28.35</b>	<b>Phosphinates, phosphonates, phosphates and polyphosphates</b>					
2835.1000.00	Phosphinates (hypophosphites) and phosphonates (phosphites)		5	5		
	- Phosphates:					
2835.2200.00	Phosphates of mono or disodium		5			
2835.2400.00	Phosphates of potassium		5	5		
2835.2500.00	Calcium hydrogenorthophosphate ("dicalcium phosphate")		5			
2835.2600.00	Other phosphates of calcium		5	5		
2835.2900.00	Other Phosphates not specified or included		5	5		
	- Polyphosphates:					
2835.3100.00	Sodium triphosphate (sodium tripolyphosphate)		5	5		
2835.3900.00	. Other (Polyphosphates)		5	5		
<b>28.36</b>	<b>Carbonates; peroxocarbonates; commercial ammonium carbonate</b>					
2836.2000.00	Disodium carbonate		5	5		
2836.3000.00	Sodium hydrogencarbonate (sodium bicarbonate)		5			
2836.4000.00	Potassium carbonates		5	5		
2836.5000.00	Calcium carbonate		5	5		
2836.6000.00	Barium carbonate		5	0		
	- Others:					
2836.9100.00	Lithium carbonates		5	5		
2836.9200.00	Strontium carbonate		5	5		
2836.9900.00	Other Carbonates not specified or included		5	5		
<b>28.37</b>	<b>Cyanides, cyanide oxides and complex cyanides</b>					
	- Cyanides and cyanide oxides:					
2837.1100.00	Cyanides and cyanide oxides of sodium		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>28.37</b>	<b>Cyanides, cyanide oxides and complex cyanides</b>					
2837.1900.00	.37		5	5		
2837.2000.00	Complex cyanides		5	5		
<b>28.39</b>	<b>Silicates; commercial alkali metal silicates</b>					
2839.1100.00	- Of sodium: Sodium metasilicates		5	5		
2839.1900.00	.39		5	5		
2839.9000.00	.39		5			
<b>28.40</b>	<b>Borates; peroxoborates (perborates)</b>					
2840.1100.00	- Disodium tetraborate (refined borax): Anhydrous Disodium tetraborate (refined borax)		5	5		
2840.1900.00	Disodium tetraborate (non anhydrous)		5	5		
2840.2000.00	Other borates		5	5		
2840.3000.00	Peroxoborates (perborates)		5	5		
<b>28.41</b>	<b>Salts of oxometallic or peroxometallic acids</b>					
2841.3000.00	Sodium dichromate		5	5		
2841.5000.00	Other chromates and dichromates; peroxochromates		5	5		
2841.6100.00	Potassium permanganate		5	5		
2841.6900.00	. Other(Manganites, manganat		5	5		
2841.7000.00	Molybdates		5	5		
2841.8000.00	Tungstates (wolframates)		5	5		
2841.9000.00	Salts ooxometallic or peroxometallic Other		5	5		
<b>28.42</b>	<b>Other salts of inorganic acids or peroxyacids, excluding azides</b>					
2842.1000.00	Double or complex silicates, including aluminosilicates		5			
2842.9000.00	.42		5	5		
	<b>VI. - MISCELLANEOUS</b>					
<b>28.43</b>	<b>Colloidal precious metals; their compounds and amalgams</b>					
2843.1000.00	Colloidal precious metals		5	5		
2843.2100.00	- Silver compounds: Silver nitrate		5	5		
2843.2900.00	Other Silver compounds excluding Silver nitrate		5	5		
2843.3000.00	Gold compounds		5	5		
2843.9000.00	amalgams		5	5		
<b>28.44</b>	<b>Radioactive chemical elements/isotopes and their compounds, etc</b>					
2844.1000.00	Natural uranium and compounds, alloys, dispersions, ceramic products containing uranium		5	5		
2844.2000.00	.. enriched in U 235,		5	5		
2844.3000.00	.. enriched in U 235, thorium/compounds.		5	5		
2844.4000.00	.10, 2844.20 or 2844.30; alloys..		5			
2844.5000.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors		5	5		
<b>28.45</b>	<b>Isotopes (excl. radioactive); their inorganic or organic compounds</b>					
2845.1000.00	Heavy water (deuterium oxide)		5	5		



HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>28.45</b> 2845.9000.00	<b>Isotopes (excl. radioactive); their inorganic or organic compounds</b> .44; Other....		5	5		
<b>28.46</b> 2846.1000.00 2846.9000.00	<b>Compounds, inorganic or organic, of rare-earth metals of yttrium, etc</b> Cerium compounds ...		5 5	5 5		
<b>28.47</b> 2847.0000.00	<b>Hydrogen peroxide</b> .		5	5		
<b>28.48</b> 2848.0000.00	<b>Phosphides (excluding ferrophosphorus)</b> .		5	5		
<b>28.49</b> 2849.1000.00 2849.2000.00 2849.9000.00	<b>Carbides</b> Carbides of calcium Carbides of silicon .49		5 5 5	5 5 5		
<b>28.50</b> 2850.0000.00	<b>Hydrides, nitrides, azides, silicides and borides</b> .49		5	5		
<b>28.52</b> 2852.1000.00 2852.9000.00	<b>Other</b> Inorganic or organic compounds of mercury Chemically defined Inorganic or organic compounds of mercury Not Chemically defined		5 5	5 5		
<b>28.53</b> 2853.0000.00 2853.1000.00 2853.9000.00	<b>Other</b> Other inorganic compounds(including conductive water); liquid/compressed air; amalgams Cyanogen chloride (chlorcyan) Phosphides, whether or not chemically defined, excluding ferrophosphorus;		5 5 5	5 5 5		