

**INORGANIC CHEMICALS; ORGANIC OR INORGANIC
COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH
METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES**

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 sulphonylates, 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 28.42), organic products included in headings 28.43 to 28.46 and 28.52 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, tetrathiocyanato-diamminochromates (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 28.53) 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 2.5g 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;
 - (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.
1.1.2 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 μ 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 28.53 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.

Subheading Note.

1. For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S)	SITC REV 4
			I - CHEMICAL ELEMENTS			
28.01			Fluorine, chlorine, bromine and iodine.			
2801.10	00		- Chlorine	Free	kg	522.24
2801.20	00		- Iodine	5%	kg	522.251
2801.30	00		- Flourine; bromine	5%	kg	522.252
2802.00	00		Sulphur, sublimed or precipitated; colloidal sulphur.	5%	kg	522.26
2803.00	00		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	5%	kg	522.1
28.04			Hydrogen, rare gases and other non-metals.			
2804.10	00		- Hydrogen	10%	Kg/m3	522.211
2804.20			- Rare gases:			
2804.21	00		- - Argon	Free	Kg/m3	522.212
2804.29	00		- - Other	Free	Kg/m3	522.213
2804.30	00		- Nitrogen	10%	Kg/m3	522.214
2804.40	00		- Oxygen	25%	Kg/m3	522.215
2804.50	00		- Boron; tellurium	5%	kg	522.221
2604.60			- Silicon:			
2804.61	00		- - Containing by weight not less than 99.99% of silicon	5%	kg	522.231
2804.69	00		- - Other	5%	kg	522.239
2804.70	00		- Phosphorus	5%	kg	522.222
2804.80	00		- Arsenic	5%	kg	522.223
2804.90	00		- Selenium	5%	kg	522.224
28.05			Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.			
2805.10			- Alkali or alkaline-earth metals:			
2805.11	00		- - Sodium	5%	kg	522.281
2805.12	00		- - Calcium	5%	kg	522.282
2805.19	00		- - Other	5%	kg	522.289
2805.30	00		- Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	5%	kg	522.293
2805.40	00		- Mercury	5%	kg	522.27
			II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28.06			Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
2806.10	00		- Hydrogen chloride (hydrochloric acid)	5%	kg	522.311
2806.20	00		- Chlorosulphuric acid	5%	kg	522.312

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S)	SITC REV 4
2807.00	00		Sulphuric acid; oleum.			
2807.00	10		- - - Sulphuric acid, for chemical analysis	5%	kg	522.321
2807.00	20		- - - Other sulphuric acid	15%	kg	522.322
2807.00	30		- - - Oleum	5%	kg	522.323
2808.00	00		Nitric acid; sulphonitric acids.	5%	kg	522.33
28.09			Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
2809.10	00		- Diphosphorus pentaoxide	5%	kg	522.341
2809.20	00		- Phosphoric acid and polyphosphoric acid	5%	kg	522.342
2810.00	00		Oxides of boron; boric acids.	5%	kg	522.35
28.11			Other inorganic acids and other inorganic oxygen compounds of non-metals.			
2811.10			- Other inorganic acids:			
2811.11	00		- - Hydrogen fluoride (hydrofluoric acid)	5%	kg	522.361
2811.12	00		- - Hydrogen cyanide (hydrocyanic acid)	5%	kg	522.361
2811.19	00		- - Other	5%	kg	522.369
2811.20			- Other inorganic oxygen compounds of non-metals:			
2811.21	00		- - Carbon dioxide	25%	kg	522.391
2811.22	00		- - Silicon dioxide	5%	kg	522.37
2811.29	00		- - Other:			
2811.29	10		- - - Nitrous oxide	5%	kg	522.392
2811.29	90		- - - Other	5%	kg	522.399
			III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12			Halides and halide oxides of non-metals.			
2812.10			- Chlorides and chloride oxides			
2812.11	00		- - Carbonyl dichloride (phosgene)	5%	kg	522.411
2812.12	00		- - Phosphorus oxychloride	5%	kg	522.411
2812.13	00		- - Phosphorus trichloride	5%	kg	522.411
2812.14	00		- - Phosphorus pentachloride	5%	kg	522.411
2812.15	00		- - Sulphur monochloride	5%	kg	522.411
2812.16	00		- - Sulphur dichloride	5%	kg	522.411
2812.17	00		- - Thionyl chloride	5%	kg	522.411
2812.19	00		- - Other	5%	kg	522.411
2812.90	00		- Other	5%	kg	522.419
28.13			Sulphides of non-metals; commercial phosphorus trisulphide.			
2813.10	00		- Carbon disulphide	5%	kg	522.421

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT(S)	SITC REV 4
2813.90	00		- Other	5%	kg	522.429
			IV - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14			Ammonia, anhydrous or in aqueous solution.			
2814.10	00		- Anhydrous ammonia	15%	kg	522.611
2814.20	00		- Ammonia in aqueous solution	5%	kg	522.612
28.15			Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
2815.10			- Sodium hydroxide (caustic soda):			
2815.11	00		- - Solid	5%	kg	522.62
2815.12	00		- - In aqueous solution (soda lye or liquid soda)	5%	kg	522.63
2815.20	00		- Potassium hydroxide (caustic potash)	5%	kg	522.641
2815.30	00		- Peroxides of sodium or potassium	5%	kg	522.642
28.16			Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
2816.10	00		- Hydroxide and peroxide of magnesium	5%	kg	522.651
2816.40	00		- Oxides, hydroxides and peroxides, of strontium or barium	5%	kg	522.658
2817.00	00		Zinc oxide; zinc peroxide.	5%	kg	522.51
28.18			Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
2818.10	00		- Artificial corundum, whether or not chemically defined	5%	kg	522.67
2818.20	00		- Aluminium oxide (alumina), other than artificial corundum	15%	kg	285.2
2818.30	00		- Aluminium hydroxide	5%	kg	522.66
28.19			Chromium oxides and hydroxides.			
2819.10	00		- Chromium trioxide	5%	kg	522.521
2819.90	00		- Other	5%	kg	522.529
28.20			Manganese oxides.			
2820.10	00		- Manganese dioxide	5%	kg	522.531
2820.90	00		- Other	5%	kg	522.539
28.21			Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.			
2821.10	00		- Iron oxides and hydroxides	5%	kg	522.541
2821.20	00		- Earth colours	5%	kg	522.542