

**96.10 - Slates and boards, with writing or drawing surfaces, whether or not framed.**

This heading covers slates and boards, clearly designed to be used for writing or drawing with slate pencils, chalks, felt or fibre tipped markers (e.g., school children's slates, blackboards and certain notice boards).

These articles, framed or not, may be of slate, including agglomerated slate, or may consist of any material (wood, paperboard, textile material, asbestos cement, etc.) covered on one or both sides with a preparation of powdered slate or any other coating suitable for writing on, or sheeting of plastics.

Boards or slates may bear permanent markings (lines, squares, lists of commodities, etc.) and may incorporate counting frames.

This heading **does not cover** writing or drawing slates which are not ready for use (**heading 25.14** or **68.03**).