

68.07 - Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).

6807.10 - In rolls

6807.90 - Other

This heading covers articles made from natural asphalt or bitumen, coal tar pitch, petroleum bitumen, bituminous mixtures, etc. (see heading 27.08, 27.13, 27.14 or 27.15). These articles usually contain fillers such as sand, slag, chalk, plaster, cement, talc, sulphur, asbestos fibre, wood fibre, sawdust, waste cork and natural resins.

Asphalt, bitumen, pitch, etc., in blocks of the kind remelted before use are **excluded (Chapter 27)** whether or not the materials have been refined or dehydrated, or mixed with other materials; the goods of this heading must, on the other hand, be identifiable as particular articles.

The heading includes :

- (1) Plates, bricks, tiles, flagstones, obtained by pressing or moulding and used for roofing, facing, tiling or paving.
- (2) Roofing boards consisting of a substrate (e.g., of paperboard, of web or fabric of glass fibre, of fabric of man-made fibre or jute, or of aluminium foil) completely enveloped in, or covered on both sides by, a layer of asphalt or similar material.
- (3) Building board made of one or more layers of textile fabric or paper completely enveloped in asphalt or similar material.
- (4) Cast or moulded tubes and containers.

Asphalt tubes and containers covered or reinforced with metal are classified as metal or asphalt articles according to which of the components gives the goods their essential character.

Metal tubes and containers (e.g., of cast iron or steel) coated with asphalt, bitumen, etc., remain classified as metal articles.

The heading further **excludes** :

- (a) Paper merely coated, impregnated or covered with tar or similar material, intended for use as, for example, wrapping paper (**heading 48.11**).
- (b) Textile fabrics coated, impregnated or covered, for example, with bitumen or asphalt (**Chapter 56 or 59**).
- (c) Articles made essentially of asbestos-cement with added asphalt (**heading 68.11**).
- (d) Fabrics or webs, etc., of glass fibre, simply coated or impregnated with bitumen or asphalt (**heading 70.19**).