

27.03 - Peat (including peat litter), whether or not agglomerated.

Peat, which is formed of partly carbonised vegetable material, is generally light and fibrous.

The heading covers all kinds of peat, including dried or agglomerated peat used as fuel, crushed peat, peat litter, etc., used in stables, for soil improvement or for other purposes.

Mixtures of peat and sand or clay, the essential character of which is given by the peat, are also included in this heading, whether or not they contain small quantities of the fertilising elements nitrogen, phosphorus or potassium. Such products are generally used as potting soils.

However, the heading **does not cover** :

- (a) Fibres of peat (known as “ berandine ”) prepared for textile use (**Section XI**).
- (b) Flower pots or other articles of peat, including insulating sheets for buildings, obtained by cutting or moulding (**Chapter 68**).