

68.03

68.03 - Worked slate and articles of slate or of agglomerated slate.

Natural slate falls in **heading 25.14** when in the mass, or in the form of blocks, slabs or sheets obtained by splitting, rough cutting or squaring or squaring by sawing. This heading covers similar products more highly processed (e.g., sawn or cut **otherwise** than rectangular (including square), ground, polished, chamfered, drilled, varnished, enamelled, moulded or otherwise ornamented).

It includes, *inter alia*, articles polished or otherwise worked such as wall tiles, flags and slabs (for paving, for buildings, for chemical installations, etc.); troughs, reservoirs, basins, sinks; guttering stones; mantelpieces.

The heading also covers identifiable roofing, facing and damp course slates, not only of special shapes (polygonal, rounded, etc.), but also in rectangular (including square) form.

The heading also includes articles of agglomerated slate.

The heading **excludes** :

- (a) Granules, chippings and powder of slate, not artificially coloured (**heading 25.14**).
- (b) Mosaic cubes and the like, artificially coloured granules, chippings and powder of slate (**heading 68.02**).
- (c) Slate pencils (**heading 96.09**), writing or drawing slates, ready for use, and boards, framed or not (**heading 96.10**).