

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes.

- 1.- This Chapter does not cover :
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading 84.42;
 - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (h) Dental burrs (heading 90.18);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).
- 2.- In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

GENERAL

This Chapter covers :

- (A) Various products of Chapter 25 worked to a degree **beyond** that permitted by Note 1 to that Chapter.
- (B) The products **excluded** from Chapter 25 by Note 2 (e) to that Chapter.
- (C) Certain goods made from mineral materials of Section V.

(D) Goods made from certain of the materials of Chapter 28 (e.g., the artificial abrasives).

Some of the goods in category (C) or (D) may be agglomerated by means of binders, contain fillers, be reinforced, or in the case of products such as abrasives or mica be put up on a backing or support of textile material, paper, paperboard or other materials.

Most of these products and finished articles are obtained by operations (e.g., shaping, moulding), which alter the form rather than the nature of the constituent material. Some are obtained by agglomeration (e.g., articles of asphalt, or certain goods such as grinding wheels which are agglomerated by vitrification of the binding material); others may have been hardened in autoclaves (sand-lime bricks). The Chapter also includes certain goods obtained by processes involving a more radical transformation of the original raw material (e.g., fusion to produce slag wool, fused basalt, etc.).

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Articles obtained by firing previously shaped earths (i.e., ceramic articles) generally fall in **Chapter 69**, except in the case of ceramic abrasive articles of **heading 68.04**. Glass and glassware, including articles of glass-ceramics, fused quartz or other fused silica, are classified in **Chapter 70**.

The Chapter further **excludes**, in addition to certain goods separately referred to in **exclusions** to the following Explanatory Notes, the following :

- (a) Diamonds, other precious stones and semi-precious stones (natural, synthetic or reconstructed), articles thereof and all other articles of **Chapter 71**.
- (b) Lithographic stones of **heading 84.42**.
- (c) Panels (e.g., of slate, marble, asbestos-cement) drilled or otherwise clearly prepared as control panels (**heading 85.38**); also insulators and fittings of insulating material, of **heading 85.46** or **85.47**.
- (d) Articles of **Chapter 94** (e.g., furniture, lamp and lighting fittings, prefabricated buildings).
- (e) Toys, games and sports requisites (**Chapter 95**).
- (f) Mineral carving materials specified in Note 2 (b) to Chapter 96, worked or in the form of articles (**heading 96.02**).
- (g) Original sculptures and statuary, collectors' pieces and antiques of **Chapter 97**.