

**68.01 - Setts, curbstones and flagstones, of natural stone (except slate).**

This heading covers natural stone **other than** slate (e.g., sandstone, granite and porphyry) worked into the shapes commonly used for paving or bordering roads, pavements or the like; such stones remain in this heading even if they are also suitable for other uses. Shingle, pebbles and similar unshaped road metalling fall in **heading 25.17**.

The products of this heading are obtained by splitting, rough hewing or shaping quarry-stone, by hand or machine. Setts and flagstones usually have rectangular (including square) faces, but whereas flagstones are thin in relation to their length and width, setts are roughly cubical or take the form of truncated pyramids. Curbstones may be straight or curved; they are normally of rectangular (other than square) cross-section.

The heading includes stone in shapes identifiable as setts, curbstones or flagstones, even if obtained simply by splitting, sawing or roughly squaring; it also covers those which have been dressed, bushed, sand dressed, ground, rounded at the edges, chamfered, tenoned and mortised or specially worked for particular road uses (curbstones shaped to allow for road drainage or garage exits).

The heading **excludes** curbstones, etc., of concrete or artificial stone (**heading 68.10**) and ceramic flagstones (**Chapter 69**).