

SURVEY RESULTS ON THE CONTROL OF MINERAL RESOURCES

I. Background

1. At the Regional Conference of the Directors General of Customs of West and Central Africa in April 2016, the Democratic Republic of the Congo raised the issue of the role of Customs in the control of exported minerals, and solicited assistance from the WCO Secretariat and WCO Members.
2. The Policy Commission and the WCO Council in July 2016 endorsed the proposed Action Plan for Phase III of the Revenue Package. According to the decision of the Policy Committee, three tasks were assigned to the Secretariat as follows;
 - conduct the survey on Customs' needs and available means for the control of mineral resources being exported and imported;
 - develop common strategy including the organization of a workshop for interested Customs administrations in Africa to consider the role of Customs and to develop a WCO tool to assist Members with the control of mineral resources being exported or imported;
 - identify analysis methods, including practical cases, to identify the content of valuable metals in metallic ores.

II. Survey on the control of Mineral resources

3. The survey consisted of 7 questions which can be divided into four categories: (1) the list of mineral resources imported/exported; (2) legal instruments or control measures; (3) the role of Customs administrations and National Institutions in the area of the export of mineral resources; and (4) institutions for analysis of mineral resources. (The survey is attached to this document as Annex I)
4. The WCO Secretariat sent the survey to all 180 WCO Members (note: 181 as of January 2017) on 7 November 2016. As of 21 February 2017, 43 WCO Members had submitted their responses to the survey. Among them, 3 WCO Members (Estonia, Iceland, and Palestine) stated that they had no mineral resources being imported or exported. Consequently, the results of this survey are based on 40 responses.

III. Survey results

1. List of mineral resources

5. 40 survey respondents reported that they had various mineral resources as defined in the 2017 edition of the Harmonized System (e.g., mineral earths and ores of Chapters 25 or 26; precious metals of Chapter 71 such as gold, silver, platinum or palladium; base metals of Chapters 72 and 73, such as cobalt, iron, copper, chromite, molybdenum, tin, tantalum and tungsten). The comprehensive list of mineral resources reported by WCO Members is attached to this document as Annex II and III.

2. Legal instruments and measures for control of mineral resources

i) Legal instruments

6. 15 out of 40 (37.5%) survey respondents reported that mineral resources are governed by general rules such as Customs law and Tax administration procedures and Rules of Foreign Trade that apply equally to imports/exports of general goods. In this case, Customs administrations played a role in the control of movement of goods as border control authorities.
7. 24 out of 40 (60%) survey respondents indicated that they had special legal instruments to regulate the import/export of mineral resources. Types of regulations varied from Acts, Ordinances, and Decrees at the national level to international agreements regulating the export of specific mineral resources such as metallic mercury and rough diamonds. For example, Regulation (EC) No 1102/2008 of the European Parliament and of the Council of 22 October 2008 banned exports of metallic mercury and certain mercury compounds and mixtures and the safe storage of metallic mercury, with exception of exports for research and development, medical or analysis purposes.
8. 8 out of 40 (20%) survey respondents reported that they have both general law and special law pertaining to the control of mineral resources.

ii) Regulatory measures for the export of mineral resources

9. Various control measures exist for processes such as mining and shipment. However, the survey results focused exclusively on regulatory measures related to the export of mineral resources.
10. 36 out of 40 (90%) survey respondents responded to questions related to this issue and focused on the following three measures as means of regulating the export of mineral resources. Measures can be employed in an overlapping manner.
 - Granting permit or license: 22 out of 36 (61%) survey respondents reported that only those who have export permits or licenses are allowed to export mineral resources, which are normally determined by the Ministry responsible for establishing policies on mineral resources.
 - Restriction on export volume: 19 out of 36 (53%) survey respondents indicated that they control the export of mineral resources by means of embargos or quotas. Typical examples are EU regulations on banning the export of metallic mercury and the Kimberly Process prohibiting the export of rough diamonds in conflict regions.
 - Designation of ports: 6 out of 36 (17%) survey respondents reported that mineral resources can only be traded through pre-designated ports.

3. The role between national institutions and Customs

11. According to responses related to the role of national institutions, 9 out of 31 (29%) survey respondents reported that they established national plans for the preservation and sustainable development of mineral resources and the Ministry responsible for the mineral resources established such plans. However, cases have been documented whereby one Ministry is dedicated to mineral resources policies or several Ministries, in charge of trade, economy and environment, cooperate to establish and implement such policies.
12. To fulfill the objective of controlling mineral resources, most countries are deploying various regulatory measures simultaneously, such as export permit or license and supervising whether these regulations are properly performed. 12 survey respondents indicated that the Ministry has the right to issue permit or license for export of mineral resources.
13. With regard to Customs' role in controlling the export of mineral resources, 37 survey respondents submitted their responses and referenced the specific role of Customs as follows:
- 18 out of 37 (49%) survey respondents reported that the role of Customs is merely to ensure that appropriate permits or licenses issued by the competent authorities are presented at exit/entry points before such minerals are traded. Customs are responsible for reviewing the compliance with regulations and non-tariff restrictions imposed by other agencies/ministries within the scope of its competence.
 - 7 out of 37 (19%) survey respondents indicated that the Customs value and quantity of mineral resources were confirmed by the Customs administration prior to export.
 - 4 out of 37 (11%) survey respondents reported that mining procedures were supervised by Customs officers and mineral resources for export were sealed and transported to ports under the control of the Customs administration.
 - In addition, it was reported that Customs officials were carrying out control of goods and collecting taxes or duties in the same way as general goods.
14. All the survey respondents reported that their national institutions related to mineral resources policies are closely cooperating with each other through information exchange and regular meetings to ensure efficient and effective control of mineral resources.

4. Institution for analyzing mineral resources

15. Customs authorities often face a number of challenges which include identification, origin, valuation, and measurement of the mineral content as they are unable to verify quantities and declared valuations by exporters and importers.

16. 24 survey respondents submitted their responses regarding institutions for analyzing mineral resources. In terms of organizational form, 14 out of 24 (68%) survey respondents reported that analytical institutions are operated as separate laboratories. Six or seven survey respondents reported that the Ministry or Customs administration is in charge of analytical work. Three survey respondents also reported that the Customs administration and laboratory as an analytical institution are operated separately in their countries.
17. 12 survey respondents mentioned composition, purity, value and origin of mineral resources as the main parameters for analysis. The majority of respondents indicated that the analysis is important to determine the correct classification within the Combined Nomenclature and the information on the quantity and chemical composition are necessary to determine the Customs value and to apply the corresponding tax rate. It would also be helpful for protecting consumers from counterfeits and manufacturers from unfair competition. Some respondents reported that the analysis of mineral resources is important to ensure that the imported/exported minerals satisfy the relevant regulations and prevent the import/export of radioactive materials or strategic materials used to develop conventional weapons. They noted that such analysis could contribute to ensuring increased national security and public safety.
18. In relation to technical difficulties and problems encountered when analyzing the mineral resources, 5 out of 6 survey respondents highlighted the lack of experts, technological equipment and specific methodology for analysis. One survey respondent cited operational difficulties such as time-consuming procedures for obtaining results from laboratories and the development of advanced technical rules.

5. Other issues identified regarding the protection of mineral resources

19. 14 survey respondents reported various issues regarding the protection of mineral resources. 7 out of 14 (50%) survey respondents reported that Customs administrations did not have sufficient experts or equipment to inspect imported/exported mineral resources. 6 out of 14 (43%) survey respondents cited illegal mining, sometimes accompanied by violence, as one of the problems encountered which led to a loss of revenue. In addition, some respondents mentioned environmental destruction caused by illegal mining and traditional mining methods.
20. For the efficient and effective control of mineral resources, some respondents included additional comments which can be summarized as follows:
- strengthen technical cooperation between Customs administrations facing similar issues and provide opportunities to train experts.
 - implement policies to protect the environment and to evaluate social expenditure taking into account the impact on communities.
 - establish a WCO control standard mainly with regard to the export of mineral resources.

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THE SURVEY ON THE CONTROL OF MINERAL RESOURCES

The Policy Commission and the WCO Council in July 2016 endorsed the proposed Action Plan for Phase III of the Revenue Package.

Part 5 of the Phase III Action Plan deals with the **Control of Mineral Resources** (i.e., to identify analytical methods for measuring the content of valuable metals in metallic ores, etc.). One of the proposed tasks for Part 5 includes a survey on Customs' needs and available means for the control of mineral resources being exported and imported.

Accordingly, you are kindly invited to provide the Secretariat with your replies to the survey below. In order for the Secretariat to submit the matter to the Scientific Sub-Committee in January 2017, we would appreciate receiving your reply **before 1 December 2016** :

Questions:

- 1) Is your Country importing/exporting national mineral resources (**apart from oil and gas**)?
 - a) If the answer is **No**, please **do not continue with this survey**.
 - b) If the answer is **Yes**, please, specify which mineral resources (e.g., mineral earths and ores of Chapters 25 or 26; precious metals of Chapter 71 such as gold, silver, platinum or palladium; base metals of Chapters 72 and 73, such as cobalt, iron, copper, chromite, molybdenum, tin, tantalum and tungsten; other)

- 2) Are there any legal instruments or formal policies that govern the control of import/export of mineral resources in your country?
 - a) If the answer is **Yes**, please specify the title of the legal instruments or policies, and briefly describe the contents thereof (including purpose, administrative body, scope of applicability, etc.).
 - b) What specific mandate is provided for in the instruments and policies regarding Customs' role in the control of import/export of mineral resources?

- 3) What are the specific measures, if any, that your Customs administration is taking to control the import/export of mineral resources (e.g. quota, minimum Customs value, designated ports for import/export)?

- 4) Apart from Customs, are there other designated national institutions (e.g., government agencies or ministries, geologic institutes, mining agencies, etc.) with competences in the control of import/export of mineral resources? If the answer is **Yes** :

- a) Please specify which national institutions and their competences.
 - b) What is the division of labour between Customs and other national agencies?
 - c) Is there any cooperation between Customs and these national institutions?
- 5) Is there any institution controlling/analyzing the national mineral resources imported/exported (e.g., composition, purity, origin)? If the answer is **Yes** :
- a) Please specify which institution.
 - b) Please specify which parameters are being controlled/analyzed.
 - c) Please specify why the analysis of the content of metals/minerals in metallic ores is important for your Administration.
 - d) Please describe any technical difficulties/problems encountered when analyzing the national mineral resources your country are importing/exporting, if any.
- 6) Please describe other problems/risks (detected or potential) regarding the protection of the mineral resources in your Country, if any.
- 7) Are there any other comments you wish to make?

Annex II

LIST OF EXPORTED MINERAL RESOURCES (BY COUNTRY)

The list below reflects the exported mineral resources reported by some WCO Members, sorted by country, in alphabetical order, in response to the WCO survey.

- **Afghanistan** : Talc, fluorite, emerald, tourmaline, ruby, chromites, beryl.
- **Argentina** : Copper minerals and their concentrates (containing gold and silver), lithium (Chapter 26), common metals (Chapters 72, 73), precious metals (gold and silver ingots).
- **Azerbaijan** : Chapter 25 : Salt, Sulphur, earths and stone; plastering materials, lime and cement; Chapter 26 : ores, slag and ash; Chapter 71 : cultured pearls, precious stones; Chapters 72 and 73 : Iron and steel and articles thereof; Chapters 74 to 80 : copper, nickel, aluminium, lead, zinc and tin and articles thereof.
- **Bolivia** : Gold and silver (raw, semi manufactured, concentrates), other metals and their concentrates (aluminium, lead, sodium, uranium, thorium, copper, tin, barium, antimony, iron), bentonite, sodium chloride, calcium oxide, calcium sulphate dihydrate, kaolin.
- **Bulgaria** : Mineral products and ores of Chapters 25 and 26, precious metals of Chapter 71.
- **Cameroon** : Earth and minerals of Chapter 25 and 26, precious metals (diamonds, ruby and other products of Chapter 71), other metals (iron, lead and zinc).
- **Chile** : Chapter 25 : weathered rock- lithium solution, diatom, kieselguhr; Chapter 26 : concentrates (copper, tin, molybdenum, palladium), palladium concentrates (containing Ag, Au, Pt), copper sludge, ores (manganese, lead, zinc, chromium, titanium, anode slimes containing mainly silver or mainly gold (Ag, Au, Pt, Pd)); Chapter 28 : iodine, sulphur, tellurium, selenium, sulphuric acid, lithium oxide, molybdenum trioxide in briquettes, lithium chloride, sodium iodide, potassium iodide, copper iodide, potassium iodate, calcium iodate, copper sulphate, nitrate of potassium, lithium carbonate, ammonium perrhenate containing mainly 69.40% of rhenium, bischofite or magnesium chloride, ammonium dimolybdate, ammonium molybdate, boric acid; Chapter 31 : double potassium and magnesium sulphate, potassium chloride, sodium nitrate, potassium sulphate; Chapter 71 : silver in powder form or in granules, alloyed silver, gold in powder or in bars, platinum, palladium,

unwrought or in powder form, waste of gold or of metal clad with gold, silver slag; Chapter 72 : ferro-molybdenum; Chapter 74 : nano-copper, copper mattes, anode blister copper, unrefined copper, electrolytic copper, refined copper.

- **Costa Rica** : Chapter 25: unpaved and Portland cement, stone, gravel, crushed stone, of a kind commonly used for concrete aggregates; Chapter 26: zinc ores and concentrates; Chapter 71: gold, unwrought, waste of gold or of gold plating, gold for monetary use, articles of jewelery of other precious metals, ash containing precious metal or precious metal compounds, imitation jewelery, platinum, other than crude or powdered; Chapter 72: iron or non-alloy steel, bars and rods of iron or non-alloy steel, stainless steel wire; Chapter 73: articles of iron or steel; Chapter 74: waste and scrap of copper; cables and braids of electrolytic copper and copper wire; Chapter 75: alloyed and unalloyed nickel wire; Chapter 76: waste and scrap, of aluminum; profiles of alloyed aluminum and aluminum sheets, sheets and strips; Chapter 78: raw lead with antimony; Chapter 79: waste and scrap of zinc; Chapter 80: waste and scrap of tin; Chapter 81: cobalt.
- **Cyprus** : Chapters 25,71,72,73.
- **Democratic Republic of Congo (DRC)** : Metal concentrates of Copper, cobalt, cadmium, nickel, lead, tin, niobium, tantalum, manganese, and tungsten; copper waste, cobalt cathodic (99.99 %), gold (90 – 98 %), silver (90 – 98 %), platinum (90 – 98 %), palladium (90 – 98 %), zinc (in powder form with less than 30 % of zinc or in super high grade with 99.995 %), germanium (90 – 98 %), alloys Co – Ni; waste of steel; waste in powder form of zinc and lead (30 – 40 % of zinc and 20 – 30 % of lead).
- **Denmark** : Clay, Sand, Gravel, Stone, Bentonite, Granite.
- **Dominican Republic** : Gold, silver, copper, bauxite, ferronickel, nickel, stone.
- **Fiji** : Products of Chapter 71.
- **Finland** : Chapter 25 : salt, Sulphur, earths and stone, plastering materials, lime and cement; Chapter 26 : ores, slag and ash; Chapter 71 : natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; Chapter 72 : iron and steel; Chapter 73 : articles of iron or steel.
- **FYROM (Former Yugoslavian Republic of Makedonia)** : Minerals of Chapter 25, ore of Chapter 26 as well as metals in various forms of raw materials, semi-finished

and finished products, as well as waste of Chapters 71, 72, 73, 74, 75, 76, 78, 79, 80, 81, 82 and 83.

- **Ghana** : gold bullion, bauxite, manganese, diamonds and salt.
- **Indonesia** : Copper ores and concentrates, Nickel ores and concentrates, gold, silver, iron ore, manganese, lead, zinc, ilmenite, etc.
- **Italy** : Mineral earths and ores of Chapter 25 or Chapter 26; precious metal of Chapter 71, like as gold, silver, platinum or palladium; base metals of Chapter 72, 73,74, like as iron, steel, copper, etc.
- **Japan** : Precious metals of Chapter 71 such as gold, silver, platinum or palladium and base metals of Chapters 72 and 73, such as iron etc.
- **Luxembourg** : Chapter 25 : salt, natural sand, kaolin, chalk, siliceous fossil meal, pumice stone, marble, granite, pebbles, gypsum, hydraulic cement, natural borate; Chapter 26 : Aluminum, zinc, titanium minerals, granulated slag; Chapter 71 : silver, gold, platinum; Chapter 72 : iron; Chapter 74 : copper; Chapter 75 : nickel; Chapter 76 : aluminum ; Chapter 79 : zinc; Chapter 80 : tin; Chapter 81 : tungsten, cobalt.
- **Mauritius** : Lime of Chapter 25, cement of Chapter 26, silver, diamond and gold of Chapter 71, and iron and steel of Chapter 72 and Chapter 73.
- **Mexico** : Ores and concentrates (antimony, chromium, cobalt, copper, lead, nickel, silver, sodium borates, tin, zinc); denatured salt; leucite; nepheline and nepheline syenite; unroasted iron pyrites; vermiculite, perlite and chlorites, without dilating; rubies, sapphires and emeralds; raw sulfur and unrefined sulfur; kieserite, epsomite (natural magnesium sulphates); diamond; silica sands and quartz sands, pyrophyllite (natural aluminum silicate); gold; quartz; natural amber (succino); plated metal clad with precious metal; kaolin and other kaolinic clays; micronized sands or zircon flours containing 70% or less of zirconium oxide; natural or cultured pearls; bentonite; refractory clays; coloring lands; ferrocalcium-silicon; ferromolybdenum; ferrotitanium; ferrosilicon-zirconium or ferrosilicon-manganese-zirconium; ferrovanadium; ferrophosphorus; ferrobore; ferrotungsten and ferrosilico-tungsten; magnesia calcined to death; natural micaceous iron oxides; electrofused magnesium oxide; toasted iron pyrites (pyrite ashes); natural plaster; quicklime; calcined bauxite; called off;; hydraulic lime; cement, not clinker; stainless steel; white cement; waste and scrap of iron or steel; aluminum cements; ilmenite; mica; titanium oxide (rutile sands); zirconia sands with 70% or less zirconium oxide, granulated slag (slag sand) of the steel industry; feldspar.

- **Montenegro** : Chapters 25 and 26: salt, marble, limestone, ores of aluminum, lead and zinc.
- **Myanmar** : jade, jewels, pearl, copper, iron, tin and tungsten.
- **New Zealand** : Pounamu (NZ green stone) and diamonds.
- **Nigeria** : Tantalite; mica; barite; bismuth; gold; silver; columbite; fluorite; lead; zinc; iron ore; lithium; magnesite; kyanite; wolframite; molybdenite; manganese; gemstones; ilmenite.
- **Peru** : Chapters 26 and 72 of the HS. Concentrates of copper, zinc, iron, molybdenum, and gilded mixtures of gold and silver.
- **Philippines** : Ores and concentrate of chromite, nickel, gold and silver ore, iron pellets, copper and other metallic products.
- **Poland** : Goods of Chapters 25, 26, 71, 72 and 73 of the HS.
- **Russian Federation** : Ores and concentrates of ferrous and non-ferrous metals, gold, silver, metals of a platinum group, and also the most of ferrous and non-ferrous metals, including rare-earth metals.
- **Slovakia** : Products of Chapter 25, 25, 71, 72, 74, 76, 79, 80 and 81 of the HS.
- **South Korea** : Mineral resources of Chapter 25, 26, 71~79, 80 and 81.
- **Spain** : Products of Chapters 25 or 26; precious metals of Chapter 71 and base metals of Chapters 72 and 73.
- **Sri Lanka** : Diamonds and diamond jewelry, other jewelry, gems, geuda minerals (a form of corundum), gold.
- **Sudan** : Samples from Chapters 25, 26, to 71 to 73 (from bulk geological samples to bullion and jewelry), gold ingots.
- **Sweden** : Mineral resources, precious metals and base metals under chapter 25, 26, 71, 72 and 73. Some of the mineral resources and metals exported include: gold, silver, cobalt, iron, copper, tin, tungsten. There are occasional exports with platinum, palladium and molybden.
- **Tanzania** : Metallic minerals such as gold, iron, silver, copper, platinum, nickel and tin; gemstones such as diamonds, tanzanite, ruby, garnet, emerald, alexandrite and sapphire; industrial minerals such as kaolin, phosphate, lime, gypsum, diatomite, bentonite, vermiculite, salt and beach sand; building materials such as stone aggregates and sand; and energy minerals such as coal and uranium.

- **Thailand** : Rough diamonds, natural sand, gold, marble and building stone.
- **Turkey** : mineral earths and ores of Chapters 25 and 26, and precious metals of Chapter 71.
- **Zimbabwe** : Gold, nickel, diamonds, tin, high carbon ferrochrome, platinum group metals, steel, emerald, petalite, coal, coke, vermiculite, aquamarine, lithium and uranium.

Annex III

LIST OF EXPORTED MINERAL RESOURCES (IN ALPHABETICAL ORDER)

The list below reflects the mineral resources reported by some WCO Members, sorted in alphabetical order, in response to A WCO survey.

- **Ash, containing precious metals** (Costa Rica)
- **Ash, containing precious metal compounds** (Costa Rica)
- **Alexandrite, a type of gem** (Tanzania)
- **Aluminium and concentrates** (Bolivia, Luxembourg)
- **Aluminium profiles and bars** (Costa Rica)
- **Aluminum silicate (natural) (Pyrophyllite)** (Mexico)
- **Aluminium waste** (Costa Rica)
- **Amber** (Mexico)
- **Ammonium dimolybdate** (Chile)
- **Ammonium molybdate** (Chile)
- **Ammonium perrhenate containing mainly 69.5% of rhenium** (Chile)
- **Andalusite, an aluminium nesosilicate mineral with the chemical formula Al_2SiO_5** , (Poland)
- **Anhydrite, a mineral anhydrous calcium sulfate** (Poland)
- **Anode blister copper** (Chile)
- **Anode slims containing precious metals** (Chile)
- **Anode slimes, containing mainly gold (Au, Ag, Pt, Pd)** (Chile)
- **Anode slimes, containing mainly silver (Au, Ag, Pt, Pd)** (Chile)
- **Anode slims without precious metals** (Chile)
- **Antimony ores and concentrates** (Mexico)
- **Aquamarine, a gem mineral** (Zimbabwe)
- **Articles of jewelry, of precious metals** (Costa Rica)
- **Barium and concentrates** (Bolivia)
- **Baryte (barium sulfate)** (Nigeria, Poland)
- **Bauxite** (Dominican Republic, Ghana)
- **Bauxite (calcined)** (Mexico)
- **Beryl (beryllium aluminium cyclosilicate)** (Afghanistan)
- **Bentonite (a kind of absorbent clay formed by breakdown of volcanic ash)** (Bolivia, Denmark, Poland, Tanzania)
- **Bischofite, or a hydrous magnesium chloride** (Chile)
- **Bismouth** (Nigeria)
- **Boric acid** (Chile)
- **Calcium iodate** (Chile)
- **Calcium oxide** (Bolivia)
- **Calcium sulphate dihydrate** (Bolivia)
- **Cassiterite (tin oxide mineral)** (Nigeria)
- **Cement** (Mauritius, Mexico)
- **Cement Portland** (Costa Rica)
- **Cement hydraulic** (Luxembourg)

- **Chalk** (Luxembourg, Poland)
- **Chamotte, a ceramic raw material with high percentage of silica and alumina** (Poland)
- **Chromites** (Afghanistan)
- **Chromium ores** (Mexico, Philippines)
- **Clay** (Denmark)
- **Clays (refractory)** (Mexico)
- **Cobalt** (Costa Rica, Luxembourg)
- **Cobalt cathodic (99.99 %)** (Democratic Republic of Congo)
- **Columbite (also called niobite-tantalite [(Fe, Mn)Nb₂O₆])** (Nigeria)
- **Copper** (Italy, Luxembourg, Myanmar)
- **Copper alloyed** (Costa Rica)
- **Copper ores and concentrates, including those containing gold and silver** (Argentina, Bolivia, Chile, Indonesia, Mexico, Peru, Philippines, Poland, Sweden, Tanzania)
- **Copper iodide** (Chile)
- **Copper mates** (Chile)
- **Copper nano** (Chile)
- **Copper refined** (Chile)
- **Copper scraps** (Democratic Republic of Congo)
- **Copper sludge** (Chile)
- **Copper sulfate** (Chile)
- **Copper unrefined** (Chile)
- **Copper waste** (Costa Rica)
- **Copper wires** (Costa Rica)
- **Corundum, natural aluminium oxide** (Poland)
- **Diamonds** (Cameroon, Ghana, Mauritius, Poland, Tanzania, Zimbabwe)
- **Diamonds, dust and powder** (Poland)
- **Diamonds jewelry** (Sri Lanka)
- **Dolomite (calcium magnesium carbonate)** (Luxembourg, Poland)
- **Double potassium and magnesium sulphate** (Chile)
- **Emeralds** (Afghanistan, Mexico, Tanzania, Zimbabwe)
- **Emery (corundum)** (Poland)
- **Epsomite (magnesium sulfate mineral)** (Mexico)
- **Feldspar (aluminosilicates of potassium, sodium, and calcium)** (Mexico, Poland)
- **Ferroboro** (Mexico)
- **Ferro-calcium-silicon** (Mexico)
- **Ferro-chromium** (Poland, Zimbabwe)
- **Ferro-molybdenum** (Chile, Mexico)
- **Ferro-nickel** (Dominican Republic)
- **Ferrophosphorus** (Mexico)
- **Ferro-silicon-magnesium** (Poland)
- **Ferrosilicon-manganese** (Poland)
- **Ferrosilicon-zirconium** (Mexico)
- **Ferrosilicon-manganese-zirconium** (Mexico)
- **Ferro-nickel** (Poland)

- **Ferrotitanium** (Mexico)
- **Ferro-tungsten** (Mexico)
- **Ferrovandium** (Mexico, Poland)
- **Fluorite (or fluorspar, mineral form of calcium fluoride)** (Afghanistan, Nigeria)
- **Garnet , a group of silicate minerals** (Poland)
- **Gems** (Sri Lanka)
- **Gemstones** (Nigeria)
- **Geuda (mineral corundum, or sapphire found primarily in Sri Lanka)** (Sri Lanka)
- **Gold** (Dominican Republic, Indonesia, Italy, Japan, Mauritius, Sri Lanka, Nigeria, Philippines, Poland, Russian Federation, Sudan, Sweden, Zimbabwe)
- **Gold bullion** (Ghana)
- **Gold concentrates** (Bolivia, Chile)
- **Gold semi manufactured/bars** (Bolivia, Chile, Poland, Sudan)
- **Gold ingots** (Argentina)
- **Gold power form** (Chile)
- **Gold waste** (Chile, Costa Rica)
- **Granite** (Denmark, Luxembourg, Poland)
- **Graphite, natural** (Poland)
- **Gravel** (Denmark)
- **Gypsum (hydrated calcium sulfate)** (Luxembourg, Poland, Tanzania)
- **Ilmenite (titanium iron oxide)** (Indonesia, Mexico, Nigeria)
- **Iodine** (Chile)
- **Iron** (Cameroon, Mauritius, Myanmar, Nigeria)
- **Iron semi manufactures** (Costa Rica)
- **Iron ores and concentrates** (Bolivia, Chile, Indonesia, Peru, Poland, Russian Federation, Sweden)
- **Iron oxides** (Mexico)
- **Jade** (Myanmar)
- **Imitation jewelry** (Costa Rica)
- **Iron pyrites, unroasted** (Mexico, Poland)
- **Jewelry articles, containing silver** (Costa Rica)
- **Jewelry articles, containing other precious metals** (Costa Rica, Myanmar)
- **Jewelry of diamonds** (Sri Lanka)
- **Jewelry in general** (Sri Lanka)
- **Kaolinite** (Bolivia, Luxemburg, Mexico, Poland)
- **Kieserite (magnesium sulfate mineral)** (Mexico, Poland)
- **Kieselghur, a form of diatomaceous earth** (Chile, Poland)
- **Kianite (blue silicate mineral)** (Nigeria, Poland)
- **Lead** (Cameroon, Indonesia, Myanmar, Nigeria)
- **Lead (raw) containing antimonium** (Costa Rica)
- **Lead ores and concentrates** (Bolivia, Poland)
- **Leucite (potassium and aluminium tectosilicate)** (Mexico, Poland)
- **Lime** (Mauritius, Poland, Tanzania)
- **Limestone** (Poland)
- **Lime hydraulic** (Mexico)
- **Lithium** (Nigeria, Zimbabwe)

- **Lithium carbonate** (Chile)
- **Lithium chloride** (Chile)
- **Lithium oxide** (Chile)
- **Magnesia (calcined)** (Mexico)
- **Magnesite (mineral of magnesium carbonate)** (Nigeria, Poland)
- **Magnesium chloride, hydrous (Bischofite)** (Chile)
- **Magnesium oxide** (Poland)
- **Magnesium oxide electrofused** (Mexico)
- **Manganese ores and concentrates** (Chile, Ghana, Indonesia, Nigeria)
- **Marble** (Luxembourg, Poland)
- **Mica** (Mexico, Nigeria, Poland)
- **Mica waste** (Poland)
- **Mixtures (gilded) of gold and silver** (Peru)
- **Molybdenum ores and concentrates** (Chile, Peru, Poland, Sweden)
- **Molybdenum trioxide in briquettes** (Chile)
- **Molybdenite (mineral of molybdenum disulfide)** (Nigeria)
- **Nepheline (silica-undersaturated aluminosilicate)** (Mexico)
- **Nickel** (Dominican Republic, Luxembourg, Zimbabwe)
- **Nickel ores and concentrates** (Indonesia, Mexico, Philippines, Tanzania)
- **Pearls** (Myanmar)
- **Pebbles** (Luxembourg)
- **Perlite** (Mexico)
- **Palladium concentrates** (Chile, Italy, Japan)
- **Petallite, aluminium tectosilicate mineral $\text{LiAlSi}_4\text{O}_{10}$** (Zimbabwe)
- **Platinum** (Italy, Japan, Luxembourg, Poland, Tanzania)
- **Platinum, semi manufactures** (Poland)
- **Potassium chloride** (Chile)
- **Potassium iodide** (Chile)
- **Potassium iodate** (Chile)
- **Potassium sulphate** (Chile)
- **Pounamu (New Zealand green stone)** (New Zealand)
- **Pyrophyllite (natural aluminum silicate)** (Mexico)
- **Quartz** (Poland)
- **Quicklime (Calcium oxide)** (Mexico)
- **Rubies** (Afghanistan, Cameroon, Mexico, Tanzania)
- **Rutile sands (titanium dioxide)** (Mexico)
- **Sapphires** (Mexico, Tanzania)
- **Slate, a sedimentary rock** (Poland)
- **Sand (natural)** (Denmark, Luxembourg, Tanzania)
- **Selenium** (Chile)
- **Sillimanite, an alumino-silicate mineral with the chemical formula Al_2SiO_5** (Poland)
- **Silver** (Dominican Republic, Indonesia, Italy, Japan, Luxembourg, Mauritius, Nigeria, Philippines, Poland, Russian Federation)
- **Silver alloyed** (Chile)
- **Silver concentrates** (Argentina, Bolivia, Chile)

- **Silver granules** (Chile)
- **Silver powder** (Chile)
- **Silver semi manufactured** (Bolivia)
- **Silver sludge** (Chile)
- **Slag sand of steel industry** (Mexico)
- **Sodium borate** (Bolivia)
- **Sodium iodide** (Chile)
- **Sodium chloride** (Bolivia, Ghana, Luxembourg, Poland)
- **Steatite, rock composed of the mineral talc and rich in magnesium** (Poland)
- **Steel** (Italy, Mauritius, Zimbabwe)
- **Steel semi manufactures** (Costa Rica)
- **Steel stainless** (Mexico)
- **Steel stainless waste** (Democratic Republic of Congo)
- **Stones** (Denmark, Dominican Republic)
- **Sulfur, raw and unrefined** (Chile, Mexico, Poland)
- **Sulfuric acid** (Chile)
- **Talc** (Afghanistan)
- **Tantalite ([Fe, Mn]Ta₂O₆], primary source of Ta)** (Nigeria)
- **Tantalum concentrate** (Democratic Republic of Congo)
- **Tanzanite, a rare blue gem** (Tanzania)
- **Tellurium** (Chile)
- **Thorium and concentrates** (Bolivia)
- **Tin** (Luxembourg, Myanmar)
- **Tin ores and concentrates** (Bolivia, Chile, Mexico, Poland, Sweden, Tanzania)
- **Tin waste** (Costa Rica)
- **Titanium ores and concentrates** (Chile, Luxembourg)
- **Thorium and concentrates** (Bolivia)
- **Tungsten** (Luxembourg, Myanmar, Sweden)
- **Tourmaline** (Afghanistan)
- **Uranium and concentrates** (Bolivia, Zimbabwe)
- **Vermiculite (hydrous phyllosilicate mineral)** (Mexico, Tanzania, Zimbabwe)
- **Waste of Chapters 71 to 83 (FYROM)**
- **Waste and scrap of aluminium** (Costa Rica)
- **Waste and scrap of copper** (Costa Rica)
- **Waste and scrap of zinc** (Costa Rica)
- **Waste of gold or of metal clad with gold** (Chile)
- **Weathered rock** (Chile)
- **White cement** (Mexico)
- **Witherite (natural barium carbonate)** (Poland)
- **Wolframite (iron manganese tungstate mineral)** (Nigeria)
- **Zinc** (Cameroon, Indonesia, Luxembourg, Nigeria)
- **Zinc ores and concentrates** (Costa Rica, Mexico, Peru, Poland)
- **Zinc waste** (Costa Rica)
- **Zinc in powder form (less than 30 %)** (Democratic Republic of Congo)
- **Zinc, in super high grade (99.995 %)** (Democratic Republic of Congo)

- **Zirconia sands with less than 70 % of zirconium oxide** (Mexico)
- **Zirconium ores and concentrates** (Poland)