

NATIONAL CLASSIFICATION DECISION

Description of Commodity:

- Lithium sulphate

Product specifications:

1.1. **Lithium sulfate** (Li_2SO_4) is an inorganic salt primarily used in the production of lithium-ion batteries and has pharmacological applications. It is a white, crystalline solid that is highly soluble in water and serves as a precursor for lithium hydroxide and lithium carbonate, which are essential battery components. It is also used in ceramics, glass, and to treat bipolar disorder.

1.2. Properties

Chemical Formula: Li_2SO_4

1.3. **Molar Mass:** 109.94 g/mol

1.4. **Appearance:** White, crystalline solid or powder

1.5. **Solubility:** Highly soluble in water

1.6. **Melting Point:** 859°C

1.7. **Boiling Point:** 1,377°C

1.8. Key uses

- **Battery production:** Used as an intermediate material to create lithium hydroxide and lithium carbonate, key components in [lithium-ion batteries](#).
- **Pharmacology:** Used in the treatment of [bipolar disorder](#).
- **Industrial applications:** Added to ceramics, glass, and cement.
- **Research:** Investigated as a component for [ion-conducting glasses](#) for potential use in solar panels and new battery technologies.

Trade Name: Lithium Sulphate.

Common Name: Lithium Sulphate

Scientific Name: Nil

Tariff Decision: HS Code: 28.33.29.00

Reasons:

The classification of the above-described goods in the Customs and Excise Tariff Notice is determined by applying the **General Rules for the Interpretation (GIR) of the Harmonized System**, specifically **GIR 1** and **GIR 6**.

A. General Interpretative Rule (GIR) 1

Directs classification the goods based on the specific terms of the headings and any relevant Section or Chapter Notes.

Section VI: Covers Products of the Chemical or Allied Industries.

Chapter 28: Covers Inorganic chemicals.

Heading 28.33: Specifically covers Sulphates; alums; peroxosulphates (persulphates). Since the product is chemically confirmed as a sulphate, the terms of Heading 28.33 are met.

B. Explanatory Notes (EN) to Heading 28.33

The Explanatory Notes confirm that this heading covers the **metal salts of sulphuric acid** (H_2SO_4), subject to specific exclusions. As the product is a sulphate salt and is **not** one of the specific exclusions (mercury sulphates (28.52), ammonium sulphate (31.02/31.05), or potassium sulphate (31.04/31.05)), it remains classified within Heading 28.33.

C. General Interpretative Rule (GIR) 6

For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related sub-heading notes and, mutatis mutandis, to the above Rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires. GIR 6 was used to determine the correct sub-heading.

- The product is a sulphate, classified under Heading 28.33.
- Since the product is not one of the specifically listed sulphates, it falls into the residual sub-heading:
 - **Sub-heading 2833.29: Other sulphates**

This ruling is valid until **27 November 2028** and may be amended in part or wholly or withdrawn at any time by publication of a new ruling or a withdrawal notice.

If there is any amendment in the legislation that affects the content of this Ruling, such amendment overrides the information in this Ruling.

National Tariff Committee Chairperson: **Rutendo Mapani** Signature: 

Date: 27 November 2025