



# Memorandum D10-17-38

Ottawa, May 13, 2015

## Administrative Policy – Tariff Classification of Marble and Granite Blocks and Slabs

### In Brief

This memorandum has been revised to clarify the Canada Border Services Agency (CBSA) policy regarding the classification of marble and granite blocks or slabs of headings 25.15, 25.16 and 68.02. Information has also been added related to the classification of crude or roughly trimmed stone as compared to stone that has merely been cut, by sawing or otherwise, as well as the classification of natural and artificial stone.

This memorandum explains the tariff classification of marble and granite blocks or slabs of tariff items 2515.11.00, 2515.12.00, 2516.11.00, 2516.12.10, 2516.12.90, 6802.21.00, 6802.23.00, 6802.91.00 and 6802.93.00. It also addresses the classification of crude or roughly trimmed stone as compared to stone that has merely been cut by sawing or otherwise, as well as the classification of natural and artificial stone.

### Legislation

#### Customs Tariff

25.15  
25.16  
68.02  
68.10

## Guidelines and General Information

### Administrative Policy

#### Crude or roughly trimmed stone

1. As indicated in the Explanatory Note to heading 25.15, in order to be classified in Chapter 25, marble and granite monumental or building stone must be "... presented in the mass or roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape".
2. Blocks of stone are excavated from the earth using primary saws or gang saws for thinner slabs, and radial saws for thicker slabs.
3. Subheadings 2515.11 and 2516.11 provide for "Crude or roughly trimmed" stone.
4. The Explanatory Note to Subheading 2515.11, which is also applicable to subheading 2516.11, describes "crude" as blocks or slabs of stone that have merely been split along their natural cleavage planes, which often have an uneven or undulating surface and frequently bear marks of the tools used to separate them (e.g., crowbars, wedges, picks, etc.).
5. That same subheading note describes "roughly trimmed" stone as blocks or slabs that still have some rough, uneven surfaces which may have been crudely worked, for instance by hammer or chisel-type tools, after quarrying to remove bumps, lumps and other protrusions.

6. It further states that the subheading also covers unshaped stone (quarystone, rubble) broken from the quarry face using picks, explosives and similar means; it may have uneven, broken surfaces and irregular edges. The marks of quarrying (blast holes, wedge marks, etc.) are often visible. This type of stone is commonly used to build dykes, breakwaters, road foundations and the like.

7. Finally, it specifically excludes blocks or slabs cut to a rectangular (including square) shape.

### **Stone merely cut, by sawing of otherwise, into a rectangular (including square) shape**

8. Subheadings 2515.12 and 2516.12 provide for stone “merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape”.

9. The Explanatory Note to subheading 2515.12, which also applies to subheading 2516.12, requires that the surfaces of stone that have been sawed bear perceptible traces of the sawing, whether by wire strand or other saws. Holding a sheet of thin paper to the stone and rubbing it gently and evenly with a pencil held as flat as possible may help discern the marks of the sawing, even on carefully sawn or very granular surfaces.

10. It also specifies that rectangular, including square, blocks and slabs shaped other than by sawing (e.g., by working with a hammer or chisel) also fall in the subheading.

### **Stone that is both cut and roughly or crudely trimmed**

11. A block or slab of marble (heading 25.15) or granite (heading 25.16), which has a combination of “crude or roughly trimmed” sides and “merely cut, by sawing or otherwise” sides, is considered to be a composite good produced by various rock separation techniques. Classification at the subheading level will be resolved by the application of the General Rule for the Interpretation of the Harmonized System 3(b) or 3(c), as appropriate.

12. Pursuant to Rule 3(b), composite goods are classified as if they consisted of the material or component which gives them their essential character. In the case of the goods described in paragraph 11, the essential character would be determined based on the cutting technique used on the greatest percentage of surface area. Thus, for example, a square or rectangular block of granite with four larger sides out of six sides being merely cut, by sawing or otherwise, would be classified under subheading 2516.12. If four larger sides out of six sides are crude or roughly trimmed, then the subheading would be 2516.11.

13. Classification at the tariff item level would be determined according to the cutting method used on those four larger surfaces. For example, if the greatest surface area was cut by sawing, the appropriate tariff item would be 2516.12.10. If the greatest surface area is cut by other means (e.g., hammer or chisel), then the tariff item would be 2516.12.90.

### **Monumental or building stone**

14. Heading 68.02 covers monumental or building stone, which has been further worked. The Explanatory Note to heading 68.02 describes “worked”, in this context, as beyond the process of shaping into blocks, sheets or slabs by splitting, roughly cutting or squaring, or squaring by sawing. Operations which are considered to be beyond the simple processes to which Chapter 25 is restricted include, but are not limited to, bossing, dressing, sand-dressing, grinding, polishing, chamfering, honing, carving, bevelling, tumbling, furrowing, planning, moulding, turning, flaming, ornamenting and cutting to size.

15. Blocks or slabs that have been produced by a stone-mason, sculptor and the like, for example, stones cut to size, are considered to have been worked beyond the stage of the quarry products of Chapter 25. The Explanatory Notes to heading 68.02 refer to such products as “roughly sawn blanks”, non-rectangular sheets and “bossed” stone.

16. Bossed “natural” styles of stones that have been specifically worked by a stone-mason or sculptor to have a “raw” rock-faced look are goods of heading 68.02, classified in subheadings 6802.91, 6802.92, 6802.93 and 6802.99 rather than as crude stones of Chapter 25. Such stones have been intentionally finished with rough protuberant faces and smooth edges for commercial purposes.

17. Crude or roughly-trimmed block or slab stones which have not been cut to a rectangular (including square) shape remain classified in subheading 2515.11.

18. One-dash subheading 6802.2, encompassing two-dash subheadings 6802.21, 6802.23 and 6802.29, covers “other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface”. One-dash subheading 6802.9, which encompasses two-dash subheadings 6802.91, 6802.93 and 6802.99, covers stones not described by one-dash subheadings 6802.10 or 6802.2.

19. Thus, the distinction between one-dash subheadings 6802.2 and 6802.9 is whether or not the slabs were merely or simply cut or sawn and also have a flat or even surface.

### **One-dash Subheading 6802.2**

20. In [AP-2001-017](#), the Canadian International Trade Tribunal (CITT) stated that a final product is not the sole litmus test for determining whether the product falls into the one-dash subheading group 6802.2; a stone being precisely cut to size is not necessary. Furthermore, if slabs are priced by weight, rather than by dimension, that is not a guarantee that they will require further processing.

21. CITT Appeal [AP-90-081](#) further clarified that processes such as honing or polishing can be used to create a flat or even surface (i.e., a surface that has been smoothed) without the goods being excluded from subheadings 6802.21, 6802.23 or 6802.29.

22. CITT Appeal [AP-2001-017](#) also confirms that for the purposes of subheading 6802.21, 6802.23, and 6802.29, stone slabs are not considered to be “simply cut or sawn” if they have undergone further processing, such as bevelling, after being cut. According to dictionary definitions, “simply” means in a plain and unadorned way.

23. Slabs of 6802.21, 6802.23 and 6802.29 have simply been worked to create a surface that has been flattened and smoothed. The edges will not have been further worked beyond a simple even cut. Furthermore, they may or may not be cut to size as mentioned in paragraph 20 (above). The working processes must remain simple, plain and unadorned, and will be used solely to create flat even surfaces. Further working operations which are beyond the “simple” cut or sawn workings of 6802.21, 6802.23 and 6802.29 are similar to the processes not permitted in Chapter 25 and listed in paragraph 14 (above), unless those processes are simply used to create a flat even surface.

### **One-dash Subheading 6802.9**

24. Slabs of 6802.91, 6802.93 and 6802.99 will have been further worked beyond flattening and smoothing operations, and will have more than simply cut or sawn edges. Therefore, these subheadings include stone subjected to processes such as bevelling, edge work, carving, moulding, ornamentation or further worked in numerous other ways.

25. The Canadian International Trade Tribunal (CITT) observed in [AP-90-081](#), that classification under tariff item 6802.91.00 would have been appropriate if the stone slab had been specifically cut or sawn into final products.

### **Commercial and geological marble and granite**

26. The tariff classification of stone is based on its mineralogical properties, as well as its physical form (i.e., crude or worked). Thus, marble and granite are classified according to their geological characteristics.

27. The commercial, trade or industry usage of the terms “marble” and “granite” do not always match the geological definitions and compositions necessary to be classified in subheadings 6802.21 and 6802.91, or 6802.23 and 6802.93, respectively.

28. Commercially, the terms granite and marble are also applied to stones with a granite/marble-like appearance but that are properly classified in either heading 68.02, subheadings 6802.29 and 6802.99, or as artificial stone of heading 68.10. The terms are often used to describe any type of natural and artificial hard stones that can take a polish.

29. The classifications of marble and granite at the subheading levels of heading 68.02 should be cross-referenced with the Explanatory Notes in headings 25.15 and 25.16, respectively, as well as to the mineralogical composition.

## Marble

30. The Explanatory Note to heading 25.15 states that marble is a hard calcareous stone, homogeneous and fine-grained, often crystalline and either opaque or translucent. Marble is usually variously tinted by the presence of mineral oxides (coloured veined marble, onyx marble, etc.) but there are also pure white varieties.

31. Geological marble is a metamorphosed limestone or dolostone (e.g., dolomite) that is so thoroughly re-crystallized that much or all of the sedimentary and biologic textures are obliterated. Most true marbles are deformed rocks in which original bedding planes have been folded, crumpled, or otherwise distorted. Geological marble is classified under subheadings 6802.21 or 6802.91.

32. Many crystalline limestones, travertines and serpentine, and other crystalline rock composed predominantly of calcite that are capable of taking a polish may be referred to commercially as marble but are not classified as such. Serpentine (or ophite) is a metamorphosed igneous rock. Travertine is a dense, commonly banded and cellular limestone. It is also a hard, dense form of tufa. Serpentine is classified under subheadings 6802.29 or 6802.99. Travertine, while distinct from marble, is specifically provided for by name in subheadings 6802.21 and 6802.91.

## Granite

33. The Explanatory Note to heading 25.16 states that granite is a very hard, coarse-grained igneous rock formed by the agglomeration of quartz crystals with feldspar and mica. It varies in colour (grey, green, pink, red, etc.) according to the relative proportions of these three substances and the presence of iron oxide or manganese oxide.

34. Geological granite is a visibly crystalline rock with interlocking texture and composed essentially of alkali feldspar and quartz. The granite family consists of granite proper and granodiorite. Both contain quartz, and most contain minor accessory minerals such as biotite, muscovite, hornblende, and pyroxene. Pophyry is a finely grained, slightly translucent variety of granite. Geological granite is classified under subheadings 6802.23 or 6802.93.

35. Feldspathic rocks of visibly granular or gneissic texture, as well as syenite, gabbro, anorthosite, and other plutonic igneous rocks, may be referred to commercially as granite but are not classified as such.

36. Geological granite does not include granitoid rocks, such as Syenite and Diorite, which contain essential feldspar, but no quartz. They are not considered to be granite for tariff classification purposes, but are instead classified under subheadings 6802.29 or 6802.99, as appropriate. Syenite contains predominately alkali feldspar. Diorite contains predominately calcium feldspar.

37. Fine-grained igneous rocks such as diabase (or dolerite) or basalt are sometimes commercially called black granite. Rocks (e.g., monzonite) with approximately equal proportions of calcium feldspar and pyroxene, categorized as gabbro or norite, are also often referred to as black granite. All are classified under subheadings 6802.29 or 6802.99, as appropriate.

38. Other commercial granites are commonly named for the quarry or location where they are found, with names modified by adjectives giving color, texture, or some exotic description.

39. Rocks with mineral composition of the granite family but with a texture that show distinct planar or linear properties owing to the parallel alignment of mineral grains are called gneiss. Gneiss may have originally been granite but heat and pressure have changed it to a unique stone by recrystallization. This new rock is physically very different from geological granite, although it has a similar chemical composition. Gneiss is classified as an "other stone" in subheadings 6802.29 or 6802.99.

40. Ecaussine is a geologically distinct stone and thus not classified as either marble or granite, although it may be named "petit granit", "Belgium granite" or "Flanders granite" commercially. It is a bluish-grey stone with an irregular crystalline structure and contains many fossilised shells. For tariff classification purposes, it falls under subheadings 6802.29 or 6802.99.

## Artificial stone

41. Heading 68.10 covers articles of artificial stone, concrete or cement. Artificial stone is also known as agglomerated stone, faux stone, engineered stone, cultured stone, man-made stone, stone veneer, etc.

42. Artificial stone of heading 68.10 is an imitation of natural stone consisting of pieces of natural stone or crushed or powdered natural stone (limestone, marble, granite, quartz, porphyry, serpentine, etc.) uniformly bound or agglomerated with a binding material such as plastics, cement, lime, etc. Articles of artificial stone include those of “terrazzo”, “granito”, etc. Then quartz of various sizes is introduced into the mixture, artificial stone can look very much like natural marble or granite.

43. Only products consisting of agglomerated natural stone material can be classified as artificial stone in heading 68.10. If the agglomerated material is other than stone, such as a synthetic chemical or a mineral, then the product could not be classified in heading 68.10.

44. A synthetic chemical combined with plastics would be classified as plastics in Chapter 39. A mineral material (other than stone) combined with plastics would also be classified as plastics in Chapter 39, if the plastics imparts the essential character to the product, or as articles of other mineral substances in heading 68.15, if the mineral substance imparts the essential character to the product.

### Additional Information

45. For certainty regarding the tariff classification of a product, importers may request an Advance Ruling. Details on how to make such a request are found in CBSA [Memorandum D11-11-3, \*Advanced Rulings for Tariff Classification\*](#).

46. For more information, call contact the [CBSA Border Information Service](#) (BIS):

Calls within Canada & the United States (toll free): **1-800-461-9999**

Calls outside Canada & the United States (long distance charges apply):

1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website.

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	
<b>Legislative References</b>	<a href="#">Customs Tariff</a> Explanatory Notes to the Harmonized Commodity Description and Coding System
<b>Other References</b>	<a href="#">Memorandum D11-11-3</a> <a href="#">AP-90-081</a> : <i>Importation/Exportation Y&amp;Y v. The Deputy Minister of National Revenue for Customs and Excise</i> <a href="#">AP-2001-017</a> : <i>Active Marble &amp; Tile Ltd. V. The Commissioner of the Canada Customs and Revenue Agency</i>
<b>Superseded Memorandum D</b>	D10-17-38 dated May 19, 2010