



Ottawa, April 24, 2014

Memorandum D10-14-33

Tariff Classification of Limestone of a Kind Used in Animal Feed

In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum explains the Canada Border Services Agency (CBSA) rationale for classifying limestone, of a kind suitable for use in animal feed, in heading 25.21 of the [Customs Tariff](#).

Legislation

Customs Tariff

25.21 Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.

Legal Notes to Chapter 25

Note 1:

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation, or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing, or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

Guidelines and General Information

1. Imported limestone, in granule or powder form, suitable for use in animal feed, is classified in heading 25.21, in accordance with Legal Note 1 to Chapter 25. This classification is not applicable to dolomitic limestone (dolomite) which is classified in its own heading (25.18).
2. According to the Materials Handbook, 15th edition, limestone is a general name for a variety of calcite rocks, and in its purest form is 100% calcium carbonate (CaCO₃). It often contains small quantities of impurities such as magnesium, iron, zinc, lead, manganese, etc. Limestone is used in numerous applications such as for making lime and cement, for agricultural purposes, or for use in animal feed.
3. According to ASTM Standard C706-02 (reapproved 2008) regarding the [Standard Specification for Limestone for Animal Feed Use](#), limestone with a minimum content of 95% calcium carbonate and a maximum content of 5% magnesium carbonate is suitable for use in animal feed (feed-grade). Feed-grade limestone is used to increase the calcium intake of animals.

4. Feed-grade limestone is also desirable for making lime, or for agricultural purposes (soil improvement), because of the high calcium carbonate content. It is also suitable for use in cement making even though high calcium carbonate content is not required for this purpose.
5. In Appeal AP-93-359, [Ballarat Corporation Ltd. v. the Deputy Minister of National Revenue](#), the Canadian International Trade Tribunal found “of a kind used” to mean that the goods at issue must be capable of or suitable for the specified use but do not actually need to be used for such purposes.
6. Therefore, limestone with a high calcium carbonate content (95% or more) used in animal feed (feed-grade) can be considered of a kind suitable for soil improvement, or, of a kind used for the manufacture of lime or cement, and is therefore classified in HS heading 25.21.
7. Under the authority of the [Feeds Act](#), the Canadian Food Inspection Agency administers a program to verify that livestock feeds manufactured and sold in Canada or imported into Canada are safe, effective, and are labeled appropriately. According to the [Feed Regulations, 1983](#), (SOR/83-593), Schedule IV, Part 1, item 6.41, ground limestone (or pulverized limestone) shall be labeled with guarantees for minimum percent of calcium and maximum percent of magnesium.

Additional Information:

8. For certainty regarding the tariff classification of a particular good, importers may request an advance ruling. Details on how to make such a request are found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).
9. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time/except holidays). TTY is also available within Canada: **1-866-335-3237**.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	HS 2521.00
Legislative References	Feeds Act Feed Regulations, 1983 Customs Tariff General Rules for the Interpretation of the Harmonized System
Other References	D11-11-3 CITT AP-93-359, Ballarat Corporation Ltd. v. the Deputy Minister of National Revenue ASTM C706-02 (reapproved 2008) Standard Specification for Limestone for Animal Feed Use
Superseded Memorandum D	D10-14-33 dated February 25, 2004