



Ottawa, February 25, 2004

MEMORANDUM D10-14-33

In Brief

TARIFF CLASSIFICATION OF LIMESTONE OF A KIND USED IN ANIMAL FEED

This Memorandum explains the rationale for classifying limestone with a calcium carbonate content of 95 per cent or more, of a kind used in animal feed, in Harmonized System heading 25.21.



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TARIFF CLASSIFICATION OF LIMESTONE OF A KIND USED IN ANIMAL FEED

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*. This policy is based on the General Rules for the Interpretation of the Harmonized System and a relevant decision by the CITT.

Legislation

Customs Tariff

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

Legal Note 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

2. This Memorandum examines the tariff classification of imported limestone, in granule or powder form, suitable for use in animal feed. Classification in Harmonized System (HS) heading 25.21 has been determined in accordance with Legal Note 1 to Chapter 25 and the General Rules for the Interpretation of the HS, Rule 1. This determination is not applicable to dolomitic limestone (dolomite) which is classified in its own heading (25.18).
3. Limestone is a general name for a great variety of calcite rocks¹ 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.
4. According to ASTM Standard C706-92, limestone with a minimum content of 95% calcium carbonate and a maximum content of 5% magnesium carbonate is suitable for use in animal feed² (feed-grade). Feed-grade limestone is an economical way to increase the calcium intake of animals.
5. 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 such a high calcium carbonate content is not required for this purpose.
6. The Canadian International Trade Tribunal interprets “of a kind used” to mean that the goods must be capable of or suitable for such use but do not actually need to be used for such purposes³.
7. 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 it is thus classified in HS heading 25.21.

¹ Materials Handbook, 15th edition.

² Under the authority of the *Feeds Act*, the Canadian Food Inspection Agency administers a national livestock feed program to verify that livestock feeds manufactured and sold in Canada or imported into Canada are safe, effective, and are labeled appropriately. Under Schedule IV, Part 1, item 6.41 of the *Feed Regulations*, limestone that is ground or pulverized shall be labeled with guarantees for its minimum percent of calcium and its maximum percent of magnesium.

³ (CITT Appeal AP-93-359).

REFERENCES

<p>ISSUING OFFICE –</p> <p>Tariff Classification and International Nomenclature Division Customs Trade, Anti-Dumping and Countervailing and Appeals</p>	<p>HEADQUARTERS FILE –</p> <p>HS 2521.00</p>
<p>LEGISLATIVE REFERENCES –</p> <p>General Rules for the Interpretation of the Harmonized System, Note 1 to Chapter 25.</p>	<p>OTHER REFERENCES –</p> <p>CITT Appeal AP-93-359 (Ballarat Corporation Ltd. v. The Deputy Minister of National Revenue).</p>
<p>SUPERSEDED MEMORANDA “D” –</p>	

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 are available in both official languages.**

