Memorandum D10-17-39: Tariff Classification of Metal Ores and Concentrates

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Plain language summary

Target audience: Importers of commercial goods
Key content: This memorandum outlines and explains the tariff classification of metal ores and concentrates of headings 26.01 to 26.17 made up of more than one mineralogical species.
Keywords: Policy; Trade; Imports; Memorandum; Legislation; Metal ores; Iron ore; Copper ore; Nickel ore; Lead ore; Zinc ore; Silver ore.

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Updates made to this D-memo

This D-memo has been updated to reflect accessibility and plain language considerations.

Guidelines

1. Most metal ores and concentrates contain more than one mineralogical species.

2. Shipments of metal ores and concentrates consisting of different materials or made up of different components are accompanied with documents which show the value and the weight of the shipment and the proportion of each of the metals contained in the ores and concentrates. This description or proportion on import documents is generally expressed in Kilograms per Short Dry Ton (KGM/SDT).

3. Ores and concentrates made up of more than one mineralogical species are to be classified generally in headings 26.01 to 26.17, by the application of General Interpretative Rules. If classification by Rule 1 cannot be determined, Rule 3(b) is applicable, or failing that, Rule 3(c) will apply. (For further information, please refer to *Memorandum D10-13-1: Tariff Classification of Goods*)

4. In accordance with Rule 3(b): metal ores and concentrates consisting of different materials or made up of different components will be classified as if they consisted of the material or component which gives the ores and concentrates their essential character.

5. There are several methods that may be used to determine the essential character of a shipment of metal ore, or its concentrates.

   (a) In most cases, the Canada Border Services Agency (CBSA) recommended method is based on the **declared weight proportion** of each constituent metal contained in the mixture, with the metal comprising the greatest weight determining the heading, subheading and statistical suffix within Chapter 26 for the entire shipment. This is the most stable and consistent method.

   (b) It can also be deduced by the **origin** of the ores and concentrates, that is, the metal for which the mine was established. However, the origin of the ores and concentrates (for example, gold mine, silver mine) is not always specified on the documents submitted to the CBSA at the time of the original declaration,

   (c) It can also be determined by the **market value** of each of the metals contained in the ores and concentrates, with the metal having the highest value determining the heading within Chapter 26 for the entire shipment. However, the value of the individual metals is not an appropriate basis, as market value fluctuates with market conditions and is not consistent.

7. When metal ores and concentrates cannot be classified by reference to Rule 3(b), they will be classified according to Rule 3(c), under the heading, subheading and statistical suffix which occurs last in numerical order among those which equally merit consideration.

Documentation

8. Once the heading, subheading and statistical suffix have been determined by the application of the above guidelines, each of the metals identified on the documentation must be accounted for on a separate line for statistical purposes on the Customs Accounting Declaration (CAD). For example, a different statistical suffix (classification number) must be used in separate lines for each metal identified in the shipment per tariff item employed. (For further information on filling out a CAD, please refer to *Memorandum D17-1-10: Coding of Customs Accounting Documents.*)

9. For example, a concentrate or a metal ore contains .02835 KGM of gold per metric ton and 14 KGM of copper per SDT. Two separate lines will be necessary for this importation. The two classification numbers declared will be 2603.00.00.10 for the copper content, and 2603.00.00.50 for the gold content, according to the Customs Tariff. Based on the declared weight proportions, if the total shipment consists of one metric ton of mineral ore, the quantities for each line will be .02835 KGM of gold and 14 KGM of copper.

Additional Information

10. Procedures to obtain an advance ruling for tariff classification of goods are outlined in *Memorandum D11-11-3, Advance Rulings for Tariff Classification*.

References

Consult these resources for further information.

Applicable legislation

- *Customs Tariff*

Related D memoranda

- *D10-13-1: Tariff Classification of Goods*
- *D11-11-3, Advance Rulings for Tariff Classification*
- *D17-1-10: Coding of Customs Accounting Documents*

Superseded D memoranda

D10-17-39 dated October 21, 2024

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