



MAURITIUS REVENUE AUTHORITY

CUSTOMS DEPARTMENT

Description of goods

The product at issue is a white-yellowish polygonal limestone/calcareous stone (The longest part reaches approximately 27 cm. The thickness is less than 9 mm). The appearance of the product at issue is a slab having non-polished and incomplete flat surface. Its surface is of the greatest hardness and contains some unique natural patterns. The product at issue has natural and irregular edges.

Classification issue

Headings under consideration 25.14, 25.15, 25.16, 25.17, 68.01 and 68.02

Heading 68.01 is ruled out by Note 2(e) to Chapter 25 and Note 1(a) to Chapter 68, the product is considered to be an unshaped flat limestone obtained by breaking out rocks from the quarry face.

Since the product at issue is significantly a larger limestone than a granule or a chipping of stone, it is not appropriate for the text of heading 25.17.

Heading 25.14 relates to “slate, which splits readily into thin sheets, is generally bluish-grey but sometimes black or tending towards purple. ...” as per Explanatory Note to Heading 25.14.

Classification decision

Consequently, the referenced product is classifiable in Heading 25.15 or 25.16 as a calcareous building stone, depending on the apparent specific gravity, by application of General Interpretative Rules 1 and 6.

SOURCE: Tariff Unit/ WCO