

**Issue:** Classification of Articles of different stones

**Items at issue:** Articles of stones (see Figures 1 & 2)



**Figure 1: Stone 1**



**Figure 2: Stone 2**

**Possible classifications:** Heading 68.02 or Heading 68.10

**Heading under consideration:**

- Heading 68.02 - Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)
- Heading 68.10 - Articles of cement, of concrete or of artificial stone, whether or not reinforced

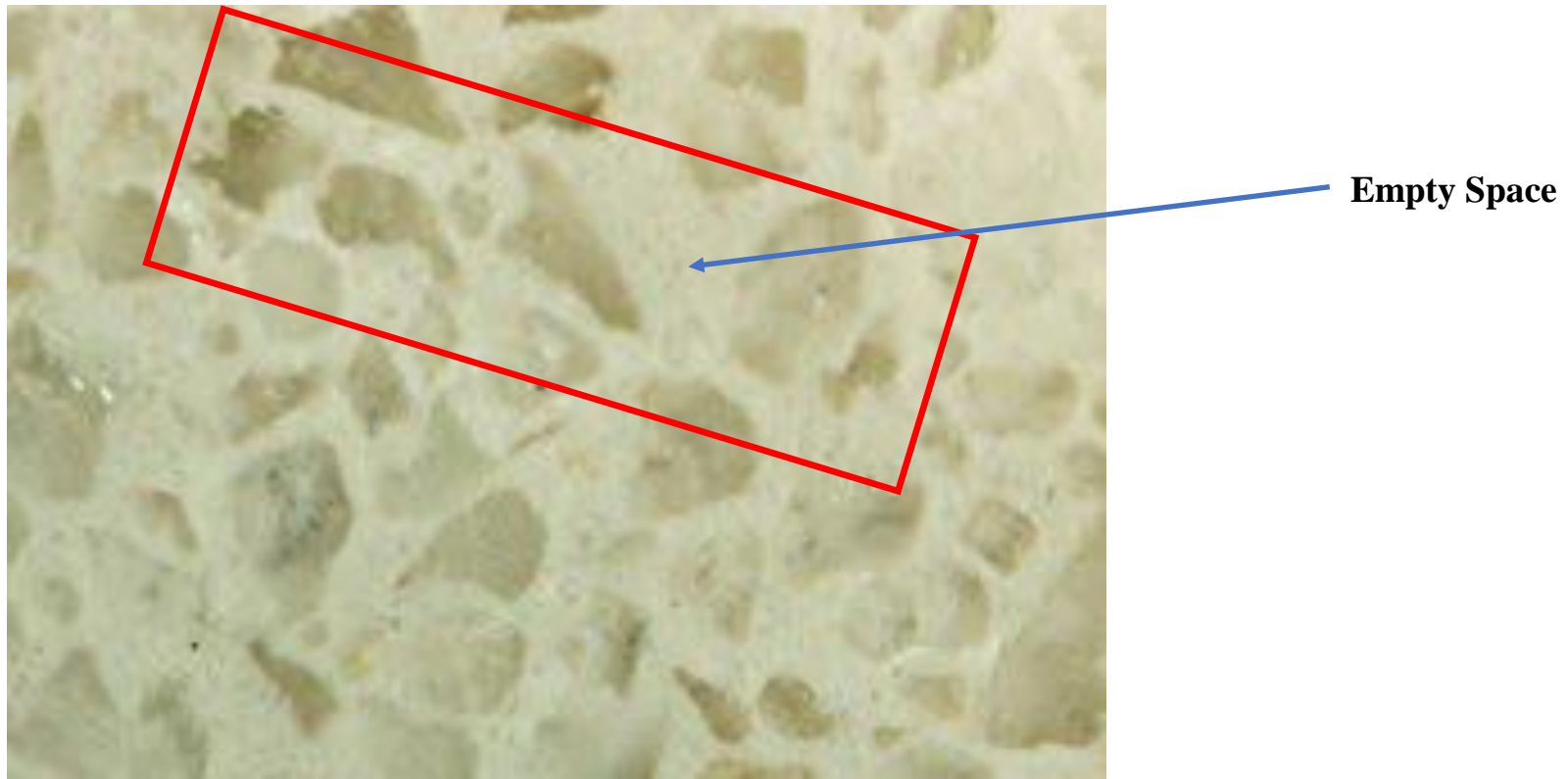
**Basis of ruling:**

Articles of worked monumental or building stone are usually obtained from the stones of heading 25.15 or 25.16 (covers natural stones) but may also be obtained from any other natural stone **except** slate (e.g., quartzite, dolomite, flint, steatite).

Artificial stone is an imitation of natural stone obtained by agglomerating pieces of natural stone or crushed or powdered natural stone (limestone, marble, granite, porphyry, serpentine, etc.) with lime or cement or other binders (e.g., plastics). Articles of artificial stone include those of “terrazzo”, “granito”, etc.

Articles of natural stone are classified under Heading 68.02 and those of artificial stone are classified under Heading 68.10.

Articles of Stones can be considered as artificial or natural stone based on Optical Microscopic Analysis. After performing the analysis, if there are empty spaces present in the structure, the article is deemed to be of artificial stone (see **Figure 3**) and if there is absence of empty space in the structure, the article is of natural stone (see **Figure 4**).



**Figure 3: Structure of Article of Artificial Stone under Optical Microscope**



**Figure 4: Structure of Article of Natural Stone under Optical Microscope**

In Figure 4, no empty space has been observed in the structure of the stone analysed.

**Conclusion:**

Stone 1 is classified in Heading 68.10 as it is an artificial stone and Stone 2 is classified in Heading 68.02 as it is a natural stone, by application of GIR 1.