



# COMMERCIAL DESIGNATIONS AND TARIFF POSITIONS OF DIMENSIONS STONES AND THEIR PRODUCTS

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The commercial designation of a dimension and covering stone has two components: the indication of the type of stone and the commercial designation or brand name attributed to it (Figure 1). The typological indication translates the understanding or perception of the producers/suppliers about the variety of stone offered to the consumer market. The trading name originally referred to the place of origin and coloration of the material, for example, Capão Bonito Red, Candeias Green, Mauá Grey, etc.

At present, the trading name does not seek to inform the origin of the material, as a manner to protect the producer's exclusivity, without necessarily making reference to its color. Furthermore, as a supplier market strategy, the same material can receive different trading names and different materials with the same name, which causes difficulties to the consumer.

As to the tariff classification of commercial products made of natural stone materials used for decoration and covering, 8-digit number codes are used, made compatible to the international harmonized system. The tariff codes of these stone materials and their products are covered in chapters 25 and 28 of the harmonized system, listed in the TEC-NESH<sup>1</sup> and its explanatory notes, which is based on the Common Nomenclature of MERCOSUL (MERCOSUD) (NCM).

The large variety of dimension and covering stones produced in Brazil has created some problems for tariff classification of materials offered in the domestic and foreign markets. These difficulties are even greater due to the non-specificity of the tariff codes presented in the TEC/NESH list, including for differentiation of commercial products, resulting in documentation problems in tariff, quarrying and foreign trade operations, etc.; this causes the wrong interpretation by Brazilian customs authorities. These interpretations have induced the erroneous application of NCM 6802.93.90 for exports of non-carbonate stone sheets in general, causing them to lose the tariff benefits in the GSP (General System of Preferences) in the United States for such exports.

The establishment of more detailed criteria for the indication of the type of stone and its commercial products would contribute to the adequate application of the tariff classification codes of these stones and products. Besides this, we believe that better indication of the types of stones in the Chapter 25 codes would facilitate their correlation with the codes of their commercial products in Chapter 68.

It is important to point out that the materials quarried in blocks and/or cut by sawing machines or block cutters are classified as specially processed stones. The materials that have their commercial products elaborated by manual tools, which are generally foliated or slab/laminated materials, are denominated as simply processed stones, referring to, as Brazilian examples, São Tomé (St. Thomas) (foliated quartzite), Miracema stone or Paduana stone (foliated gneiss), Morisca stone (sandstone slabs) and Cariri stone (limestone slabs), among others. This notion constitutes an auxiliary reference for part of the commercial designations to be presented below.

<sup>&</sup>lt;sup>1</sup> TEC/NESH – Common External Tariff / Explanatory Notes of the Harmonized System.

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# **Commercial designation**

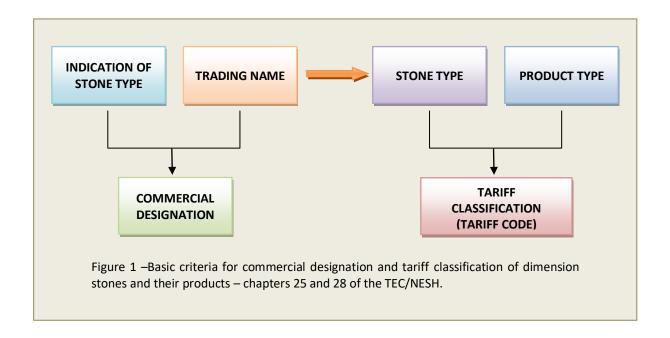
In the commercial designation of dimension and covering stones, the terms utilized for indication of the type of stone are associated to three lithological composite groupings: silicate stone, carbonate stone and siliceous stone. These subdivisions do not have a genetic connotation, but carbonate stone and siliceous stone are generally sedimentary or metamorphic of sedimentary origin, while silicate stone is part of a large group of igneous or metamorphic igneous stone origin.

Silicate stone is that formed by variable proportions of silicate minerals (feldspar, mica, amphibole, etc.) and siliceous (quartz) or only silicate stone, covering materials commercially classified or identified as granite, pegmatite ("feldspar") or schist.

Carbonate stone is that formed by variable proportions of calcite, dolomite and other carbonates, and may contain silicates and/or siliceous minerals subordinately. This group of stone includes what is commercially classified as marble, travertine, limestone, onyx (marble onyx) and alabaster.

Silicate stone is that essentially formed by quartz and/or amorphous silica, with subordinate quantities of silicate and/or carbonate minerals, covering materials commercially known as quartzite, metaconglomerates and quartz.

Silicate stone in terms of composition, however with some specific traits, include slate and ultramafic stone, in the latter case covering serpentine (also known as green marble), soapstone and talcum stone.



## Granite





The term granite is used to identify a wide range of silicate, granular, compact stones, whether or not with oriented structure, formed by different associations of quartz, feldspar, mica, amphibole and several other accessory minerals. Charnockites (green granite, such as Ubatuba and Labrador), gabbro (black granite, like São Gabriel), syenite (like Azul Bahia and Ás de Paus), gneissic-migmatic stones (such as Copacabana, CD, Black Taurus, Blue Fantasy and Golden Thunder), besides the true granitic stones (such as Capão Bonito Red, Mauá Grey and Ceará White) should be commercially identified as granite.

# Pegmatitos ("Feldspatos") Pegmatite ("Feldspar")

Pegmatite stones have been commercially called "feldspar", covering a good part of Brazilian materials considered exotic. Pegmatite represents the final stages of granitic magma crystallization, thus having similar mineralogical composition. Pegmatite is, nevertheless, formed by giant quartz, feldspar, mica (biotite and muscovite) crystals, which vary in size from centimeters up to (exceptionally) meters.

Giant crystals determine esthetic characteristics and physical-mechanical properties that are very distinct from conventional granite stones, justifying a specific commercial identification. The term pegmatite is more adequate than "feldspar" for this identification of the type of stone, and, hereby, we propose its adoption.

#### Schist

Schist also classifies a wide range of generally silicate stones, which carry foliation or well-developed schist structure. In spite of being foliates, these stones are extracted in blocks and processed as solid materials, because their structures are irregular and do not form preferential delamination planes. The term schist is appropriate as a form of commercial classification, because several new materials place on the market, such as Matrix, Meteorus and others do not have equivalents with the other members of the silicate stone group. Gneissic-migmatic stones, even with foliation and preeminent orientation, for example, such as materials named Copacabana and Golden Thunder, among others, should not be commercially identified as schist, rather, as granite.

#### Marble

The term marble covers all carbonate stones, whether metamorphic (re-crystallized) or not, both of fine mass as of gross mass, capable of developing shiny surfaces when polished/burnished, even without application of resins. Calcite and/or dolomite are its main constituents, have chromatic patterns normally defined by accessory minerals. Brazilian examples of marble are from Cachoeiro de Itapemirim in the state of Espírito Santo and Branco Paraná from the state of Paraná.

### Travertine

Travertine is defined as sedimentary stone, generally beige in color with irregular banding, almost always containing cavities, formed by chemical precipitation of calcium carbonate in fresh water environments. The presence of impurities can determine chromatic yellowish, brownish and even reddish variations. Its more heterogeneous structures and textures, above all the cavities, allow distinguishing travertine from stone commercially classified as marble and limestone. A Brazilian example is Beige Bahia or Marta Rocha marble.





#### Limestone

These are carbonate stones of a sedimentary origin, generally formed by chemical deposits or calcite detritus in marine environments. Common impurities include clayish materials, quartz and/or amorphous silica, sulfides and organic and/or graphite materials, which give a wide chromatic variety to stone carrying them. Like marble, the presence of fossils is common, normally fragmented and not recognizable as such to the naked eye, represented by mollusk shells and skeletons/shells of other organisms, mainly coral. Carbonate stones are commercially classified as limestone whose polished/buffed surfaces acquire a shine only when resin coated. In Brazil, limestone from the Chapada do Araripe at the border between Ceará and Pernambuco states are exploited as simply processed stone and called Cariri stone. Limestone from the Chapada do Apodi on the border of the states of Ceará and Rio Grande do Norte are exploited as specially processed stone, like the materials called Mont Charmot, Crema Atlântico, Crema Striato and others.

# Onyx (onyx marble) and alabaster

Onyx or onyx marble is a carbonate stone generated by calcite deposition in caves through the same formative process as stalactites, stalagmites and other speleothems. Its main characteristic is concentric banded or semi-concentric structures, where translucent beds of greenish, yellowish and even reddish brown colors alternate. The designation of onyx or marble onyx, used for these materials in the dimension stone and coverings sector is due to its similarity to true onyx, formed by cryptocrystalline quartz, also translucent and with chromatic banding.

Alabaster is a translucent material with light colors and sometimes milky aspect, frequently containing chromatic banding. Formed by gypsum (hydrated calcium sulfate), it is commonly identified and also sold as onyx or marble onyx.

## Quartzites and quartz

Stones composed essentially by quartz grains or crystals, microcrystalline quartz, cryptocrystalline quartz and/or amorphous silica, whether metamorphosed or not, are commercially classified as quartzite. They are represented as true quartzite (metamorphosed sandstone), sandstone, chert, silexite and others. By their high silica content and high abrasion resistance, jaspilite and itabirite (Iron Red, Red Metal and other types) can also be classified as quartzite by the dimension stone and coverings sector.

Like carbonate stones, with which they appear many times, the accessory minerals normally define the chromatic patterns of quartzite. The similarity to carbonate stone is merely visual, because quartzite is more resistant to abrasion and to attack of chemically reactive products. Some examples of solid quartzite are Azul Macaúbas, Azul Imperial, Nacarado, Louise Blue, Arezzo and Rosso Fiorentino, among others. Due to the presence of isoriented mica, some are called foliated quartzite, which results in delamination on a parallel plain (displacement) with the use of wedges. Brazilian examples of foliated quartzite are São Tomé, Goiana, Mineira and several other stones, whose main products are simply processes.

Totally quartz phases of intrusion of large pegmatite veins also are being exploited as decorative or covering materials. Differently from quartzite, this pegmatite quartz is not of a sedimentary or volcanic-sedimentary origin, and, as such, deserves its own designation.

# Metaconglomerates





Metaconglomerates make up a special type of metamorphosed sedimentary stone. They are constituted by pebbles of varying sizes, more or less rounded and sometimes striated, immersed in a generally quartz matrix. Most of the varieties exploited as ornamental and coverings stones in Brazil are polymitic metaconglomerates, i.e., which possess pebbles of more than one type of stone (quartzite, granite, gneiss, etc.). The following are examples of metaconglomerates: Rhodium, Nero Marinace, Verde Marinace, Gold Marinace, Via Appia and Opal, among others.

# Serpentinite

Serpentine is metamorphic stone derived from magma, sometimes commercially designated as green marble. Its coloring can be dark green (Verde Alpi type and others), as well as (more rarely) dark red (Rosso Sacramento type). The main mineralogical constituents include serpentine, tremolite/actinolite, chlorite, talcum and carbonates in diverse associations, highlighting that serpentine is deficient in silica, and, therefore, characterized by the absence of quartz and feldspar. Many times its occurrence is associated to soapstone and talcum stone, with which there are genetic correlations. Its main use is for coverings, as serpentine shine when polished/burnished.

# Soapstone

Soapstone's composition is similar to that of serpentine, except with higher concentration of talcum and, as a consequence, lower abrasion resistance. The stone is normally black-grayish and does not shine when polished/burnished. Many time is also receives the technical designation of steatite. Its main uses are linked to fireplaces and domestic stoves, in addition to pots and other utensils used for cooking food.

## Talc-stone (steatite)

It is characterized for being able to be scratched with a fingernail and is unctuous to the touch, with a mottled appearance and brown to green tones. It is essentially made up of talc and used mostly for making decorative objects. From the commercial point of view, talc-stone is distinct from soapstone.

#### Slate

Slate is the result of weak metamorphic processes over clay and silt-clay sedimentary sequences. Its definition and characterization are based on the presence of preferential delamination surfaces, positioned in parallel among themselves and with notably plane and smooth. The delamination is what designates it as slate cleavage, formed by the isorientation of placoid, prismatic minerals. The types of slate are commercially identified by color in varieties of gray, black, green, purple (crimson) and rust.

#### **Tariff Classification**

There are some difficulties for tariff classification of dimension stones and their commercial products, which are mainly related to:

- Distinction between raw slabs (only sawed) and slabs with surface finishing;
- Distinction between slabs and finished products; and
- Distinction between granite and other silicate and siliceous stones.

# Tariff Distinction between types of slabs





There are basically three types of slabs produced and traded in the stone industry, most of which are two to three cm thick and square or rectangular shaped: raw slabs, only sawed and without surface finishing; polished slabs or with one finished side, non-squared; and polished slabs or with one finished side, squared. Squared slabs are those whose useful area is equal to their total area, due to the cutting and elimination of irregular edges.

The explanatory notes presented in the TEC/NESH (Brazil) and HTSUS indicate that polished slabs, or with other surface finishing, both squared and non-squared, should be classified in tariff codes formed from subheading 6802.9 (6802.91, 6802.92, 6802.93 and 68002.99). For raw slabs, these explanatory notes leave doubts as to the possibility of classifying in chapter 25 (subheadings 2506, 2515, 2516 and 2526) or in chapter 68 (subheadings 6802.21, 6802.23 and 6802.29).

Adopting the suggestion of Canadian authorities, polished slabs or with other surface finishing, non-squared, can be classified in subheadings 6802.21, 6802.23 and 6802.29, and squared slabs, with surface finishing, in subheadings 6802.91, 6802.92, 6802.93 and 6802.99. Raw slabs would, under these terms, be classified in the above-referenced subheadings in chapter 25.

# Tariff distinction between slabs and finished products

Slabs elaborated from the sawing of blocks, including those with surface finishing, constitute a semi-finished product; this is because they demand further work before becoming finished products for use as coverings or other applications. Finished products may be directly obtained from lathes and spacers with different forms of surface finishing. Such slabs and finished products are those considered as processes or specially finished and included in subchapter 6802.

In explanatory notes in TEC/NESH for subchapter 6802 and the codes broken out in it, the word "stones" is used both to designate worked (product types), as well as for stone. The terms "Others", "Stones" and "Worked", used apart or jointly in these explanatory notes confuse the meaning of the definition, object of this paper, above all in distinguishing the types of product, including those in subchapter 6801.

The explanatory notes of the HTSUS, especially for subheading/subheading 6802.9 and codes therein are more detailed for the types of products, making it possible to better understand and apply the tariff codes mentioned. The term "slabs" is used to specify one of the products ("articles") of marble in tariff codes 6802.91.05. Other also more specific references allow to discriminate semi-finished products from finished ones for granite stones in tariff codes broken out in subheading 6802.93.

## Tariff distinction between granite and other silicate and siliceous stones

In the TEC/NECH listing, tariff codes associated to chapter 68 specify granite classification (6802.23.00 and 6802.93.90); marble, travertine and alabaster (6802.21.00 and 6802.91.00); other calcareous "stones" (6802.92.00) and slate (6803.00.00).

The tariff codes associated to chapter 25 are more detailed as to the type of stone, explaining: "quartzite" (2506.20.00); quartz (2506.10.00); travertine (2515.12.20); other calcareous stones and alabaster (2515.20.00); granite, porphyry, basalt, sandstone and other stones (2516), having granite in subheading 2516.1, sandstone in 2516.20.00, other stones in 2516.90.00 and natural steatite in 2526.10.00.





In these terms, for chapter 68, siliceous stone products (quartzite, metaconglomerate, sandstone, etc.), of silicate geologically non-granite stone (gabbro, syenite, gneiss, schist, pegmatite, etc.) and ultramafic stones (serpentinite, soapstone and talc-stone/steatite) can only be classified in tariff codes 6802.29.00 and 6802.99.90, generically referring to "other stones", except slate and carbonate stones.

The situation of the explanatory notes contained in the HTSUS listing is practically the same as TEC/NESH as to the stone type, only with greater detail for the types of commercial products. However, there are publications and complementary notifications for the HTSUS, for example, prepared by the U.S. Customs Service, which indicate the use of positions 6802.23 and 6802.93 exclusively for green granite, presented in textured features and mineralogical traits of these granite types.

Several silicate stones that do not correspond to true granite, as well as siliceous and ultramafic stone are being incorrectly exported by Brazil through tariff codes 6802.93.90. It is worthy to mention that almost all of the so-called exotic and super-exotic stones presently being exported by Brazil and sold in the domestic and export market do not include true granite, rather pegmatite, schist, gneiss, quartzite and other unconventional silicate and siliceous materials. As already mentioned, these errors and omissions have brought difficulties for the treatment of technical and legal aspects relative to the dimension stone industry.

# Proposed use of codes in force

Having the tariff codes and explanatory notes found in the TEC/NESH listings as basis for chapters 25 and 68, in Table 1, we present cross referencing of the types of stone and main commercial products presently traded in the market. From the prevailing codes, Table 2 indicates what would be the best manner to classify the tariffs of these commercial products.

We should mention that the tariff classifications herein suggested take into account an opinion adopted by the Canadian authorities for subheading 6802.2, where polished slabs are placed, either with other surface finishing, not squared, i.e., whose useful/utilizable surface is less than the total slab surface.

## **Conclusions and recommendations**

It is our position that only two of the last algorisms of a complete 8-digit tariff code (HS8) can be modified to differentiate stones and products in the TEC/NESH listing. This is what the existing subheading in the HTSUS and other national systems point out to us.

For the Brazilian case, such modifications are, above all, needed in subheadings 6802.23, 6802.29, 6802.93 and 6802.99, observing that subheadings 6802.23 and 6802.93 would hold only true granite products and subheadings 6802.29 and 6802.99 would hold other silicate stones, except slate, in addition to siliceous and ultramafic stones.

The systematization of the form of tariff classification in relation to the type of stone requires one to define "granite" in the sense of differentiating it from other natural geological materials sold. According to guidance form the U.S. Customs Service ("Granite: what every member of the trade community should know about", 2006)<sup>2</sup>, 6802.23 and 6802.93 should only hold "true" granite products. The products of syenite, basalt, diabase, gabbro, charnockito (green granite), norito (orthopyroxene),

<sup>&</sup>lt;sup>2</sup> https://www.cbp.gov/sites/default/files/documents/icp012 3.pdf





migmatite, gneiss, anorthosite, diorite, pegmatite, leptite, leptinite, serpentinite, soapstone, etc, and for lack of specific codes, quartzite, sandstone, chert, silexite, metaconglomerate (oligomicts or polimicts), schist (quartzose or not), jaspilite, itabirite, etc. should be classified in subheading 6892.29 and 6802.99.

For technical, legal and commercial reasons, the need for differentiation of dimension and covering stones and their tariff codes is of the interest to Brazil more than other major global producers, because Brazil produces and trades the largest variety of materials among all the major producers. Silicate and siliceous materials, for example, designated as exotic and super-exotic, already constitute a Brazilian brand in the international market. For Brazil, it is our opinion that all forms of simplification and generalization are prejudicial, because they lead to a process of "commoditization" of dimension and covering stones.

Therefore, it is of Brazil's interest to elaborate the discussion in regard to terminologies and methodologies used in commercial designation and tariff classification of dimension and covering stones. This discussion and its results and proposals cannot become complex to the point of not being perceived and received by the production sector.

The need for distinguishing squared stones in subheadings 6802.23 and 6802.29 is clear, as well as in subheading 6802.93 and 6802.99, which include materials of the utmost commercial interest for Brazil. Pegmatite and pegmatoid (feldspar) stones, schist in general, siliceous stones and ultramafic stones, as well as gabbro, charnockito (green granite) and other dark green, black or blackish green stones, besides good part of which are syenite, possess visual traits that allow them to be easily distinguished from granite and excluded from subheadings 6802,23 and 6802,93. Many silicate stones, visually similar to granite, but geologically distinct, can only be identified and discriminated through petrography analysis, made by microscope.

What can be suggested in this case is that all silicate stones, visibly similar to true granite be classified in subheadings 2516.1, 6802.23 and 6802.93. Thus, stones classified as medium and gross, with equigranulate or inequigranulate to porfyritic granulation textures (larger crystals standing out in the matrix), isotrope to lightly anisotrope (oriented), whitish, yellowish, grayish, pinkish, reddish or beige in color constituted by variable associations of quartz, feldspar, mica and amphiboles (see Table 1 and 2).

Commercial products of quartzite and other siliceous stones also may not allow classification in subheadings 6802.23 and 6802.93, rather only in SH8 codes, which are broken out in subheadings 6802.29 and 6802.99. Present guidance by customs authorities are very clear in this respect.





	Table 1 – Characterization of groups of stones and their commercial products, as reference in Table 2
Special processing products	Products obtained by sawing of slabs in gang saws and block cutters or by 3-dimensional lathe, with our without surface and edge finishing, besides squared blocks or not.
Simple processing products	Products obtained by manual delamination of stones with preferential planes of slabbing, including non-calibrated tiles, flagstones, paves, cubes, curbstones, leafs, filets, kernels, etc. normally not calibrated and without surface finishing. Examples of the products obtained from limestone laminates (Cariri stone), foliated gneiss (Miracema or Paduana stones), foliated quartzite (Sâo Tomé stone, Pirenópolis and others), sandstone laminates (Morisca stone, Macapá stone) basalt plaques (Nova Prata basalt), foliated limestone (Lagoa Santo stone), etc.
Carbonate stones	Stones that contain carbonate minerals as main constituents, including marble, travertine, limestone, onyx marble, alabaster, carbonated cavity stone, etc.
Quartz-silicate (granite s.s.) stones	Petrographically classified stones, such as granite ("true" granite), of equigranulate texture or inequigranulate to porfyric/porfyroblastic (with large crystal standing out in the matrix), isotrope to lightly anisotrope (oriented), with whitish, yellowish, grayish, pinkish, reddish or beige color, constituted essentially by quartz, potassium feldspar (orthoclast, microcline) or sodium (albite), and secondarily calcium feldspar (plagioclase), in addition to mica (biotite and/or muscovite) and/or and amphiboles.
Diverse silicate stones	Extensive variety of stones composed for the most part by silicate minerals, distinct from grante s.s., which includes gneiss and migmatite; basalt, dolerite and gabbro; syenite and alkaline stone in general; charnockitos (green granite) (hyperstenic green granite of the Ubatuba, Labrador and Pavão types, etc.), enderbites and norito gabbro (black-green hyperstenic gabbro of the Preto São Gabriel type, etc.); diorite, pegmatite (of the Delicatus type and other exotic stones; anorthosite; diverse schist and other granite-like stones, with or without quartz;
Siliceous stones	Quartzite, silexite, chert, itabirite, sandstone, jaspilite, quartose metaconglomerate, quartose schist and other sedimentary, metasedimentary and volcanicsedimentary stones with more than 50% crystalline or cryptocrystalline quartz in its composition. Quartz in veins associated to pegmatite bodies.
Ultramafic stones	Soapstone, talc-stone (steatite), serpentinite (green marble) and other metamorphic stones rich in iron and magnesium and deficient in silica.
Non-squared blocks	Stone volume in cubic, parallelepiped shape or similar, non-squared (irregular), with metric height and length and width greater than 8 centimeters to be split into smaller pieces.
Squared blocks	Stone volume in cubic, parallelepiped shape or similar, squared, with metric height and length and width greater than 8 centimeters to be split into smaller pieces.
Raw slabs (Just sawed)	Slabs in square, rectangular or similar shape, only sawed (without surface finishing), with the larger sides in metric dimension and thickness less than or equal to 8 centimeters, non-squared.
Processed non-squared slabs	Slabs in square, rectangular or similar shape, with larger sides in metric dimension and thickness less than or equal to 8 centimeters, sawed and non-squared (useful area less than total area), submitted to some type of surface finishing (polishing/shining, finishing, flaming, blasting, brushing, etc.).
Squared processed slabs	Slabs in square, rectangular or similar shape, with larger sides in metric dimension and thickness less than or equal to 8 cm, sawed and squared (useful area equal to total area), submitted to some type of surface finishing (polishing/shining, finishing, flaming, blasting, brushing, etc) and edging.
Finished products / standardized tiles	Square or rectangular pieces with calibrated thickness, sides not superior to 1 meter and thickness less than or equal to 4 centimeters, with or without opposite side surface finishing to the calibration.

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Finished products / cut- to-size	Sinks, tables, counters, countertops, tiles and furnaces and fireplaces, steps, cornices, pediments, balusters, beams and doors beams, windows, chimneys, sills, floor boards, tanks, bathtubs, columns, partitions, etc., ready for installation / seating. Various objects of adornment and small decorative pieces, including bowls, vases, statues, figurines, pedestals, high and low reliefs, crosses / crucifixes, sculptures and mounts (animals, fruits, leaves, flowers, etc.), jars, glasses, cups, plates, dishes, ashtrays, clocks, paper weights, games (trays and pieces), spheres, pyramids, eggs, handles (doors and drawers), and cooking utensils (pans, plates and other kitchen utensils). Does not include jewelry and jewelry made with metals and precious / semi-precious stones.
Pieces for mosaics and landscaping	Pebbles and blocks, cubes and pellets, with sides not exceeding 7 centimeters, including artificially mixed granules, powders and powders, in addition to mosaics mounted on flexible screens, ready for seating.

Ornamentais





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Table 2 – PROPOSAL FOR TARIFF CLASSIFICATION BASED ON THE CODES LISTED IN THE TEC/NESH									
MAIN TYPES OF PRODUCTS		MAIN GROUPS OF STONES							
		1 Carbonate Stones	2 Quartz Silicate Stones (granite s.s.)	3 Diverse Silicate Stones	4 Siliceous Stones	5 Ultramafic Stones	Slate		
Specially Processed Products (does not include slate products)	Non-squared Blocks	2515.11.00	2516.11.00	2516.90.00	2506.20.00 (Q) 2516.20.00 (A) 2516.90.00 (O)	2526.10.00	2514.00.00 (flat slabs)		
	Squared Blocks	2515.12.10 (M)							
	Raw slabs (simply sawed)	2515.12.20 (T) 2515.20.00 (O)	2516.12.00						
	Non-squared processed slabs	6802.21.00	6802.23.00	6802.29.00		6803.00.00			
	Processed squared slabs		6802.93.90	6802.99.90					
	Finished products / standardized (polished and calibrated) tiles	6802.91.00 (M,T) 6802.92.00 (O)							
	Finished cut-to-size products								
	Pieces for mosaics and landscaping	6802.10.00							
Simply processed products		6801.00.00							
	M – marble; T – travertine; Q – quartzite; A – sandstone; O – other stones.								

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