

68.02

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).

6802.10 - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder

- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :

6802.21 - - Marble, travertine and alabaster

6802.23 - - Granite

6802.29 - - Other stone

- Other :

6802.91 - - Marble, travertine and alabaster

6802.92 - - Other calcareous stone

6802.93 - - Granite

6802.99 - - Other stone

This heading covers natural monumental or building stone (**except** slate) which has been worked **beyond** the stage of the normal quarry products of Chapter 25. There are, however, certain **exceptions** where goods are covered more specifically by other headings of the Nomenclature and examples of these are given at the end of this Explanatory Note and in the General Note to the Chapter.

The heading therefore covers stone which has been **further processed** than mere shaping into blocks, sheets or slabs by splitting, roughly cutting or squaring, or squaring by sawing (square or rectangular faces).

The heading thus covers stone in the forms produced by the stone-mason, sculptor, etc., viz. :

- (A) Roughly sawn blanks; also non-rectangular sheets (one or more faces triangular, hexagonal, trapezoidal, circular, etc.).
- (B) Stone of any shape (including blocks, slabs or sheets), whether or not in the form of finished articles, which has been bossed (i.e., stone which has been given a "rock faced" finish by smoothing along the edges while leaving rough protuberant faces), dressed with the pick, bushing hammer, or chisel, etc., furrowed with the drag-comb, etc., planed, sand dressed, ground, polished, chamfered, moulded, turned, ornamented, carved, etc.

The heading therefore includes not only constructional stone (including facing slabs) worked as above, but also articles such as steps, cornices, pediments, balustrades, corbels and supports; door or window frames and lintels; thresholds; mantelpieces; window sills; doorsteps; tombstones; boundary stones and milestones, bollards; panoramic indicators (enamelled or not); guard posts and fenders; sinks, troughs, fountain basins; balls for crushing mills; flower pots; columns, bases and capitals for columns; statues, statuettes, pedestals; high or low reliefs; crosses; figures of animals; bowls, vases, cups; cachou boxes; writing-sets; ashtrays; paper weights; artificial fruit and foliage, etc. Ornamental goods of stone combined with other materials may be classified as jewellery or imitation jewellery, or as goldsmiths' or silversmiths' wares (see the Explanatory Note to Chapter 71); other ornamental goods essentially of stone are, in general, classified in this heading.

Stone slabs forming the tops of articles of furniture (sideboards, washstands, tables, etc.) are classified in **Chapter 94** if presented with the pieces of furniture (whether or not assembled) and clearly intended as parts thereof, but such furniture tops presented separately remain in this heading.

Articles of worked monumental or building stone are usually obtained from the stones of heading 25.15 or 25.16, but may also be obtained from any other natural stone **except** slate (e.g., quartzite, dolomite, flint, steatite). Steatite, for example, is used for industrial structural work where resistance to heat or chemical corrosion is required (e.g., in recuperative furnaces). It is also used in paper pulping and chemical plant.

The heading also covers small prepared mosaic cubes and the like of marble, etc., for various floor or wall coverings, etc., whether or not backed with paper or other materials. It further includes artificially coloured granules, chippings and powder of marble or of other natural stones (including slate) (e.g., for shop window displays), but untreated pebbles, granules, chippings and coloured natural sands fall in **Chapter 25**.

Articles such as slabs, tiles, etc., obtained by agglomerating pieces of natural stone with cement or other binders (e.g., plastics), and statuettes, pillars, cups, etc., made of moulded and agglomerated stone powder or granules, are classified as artificial stone articles in **heading 68.10**.

The heading also **excludes** :

- (a) Worked slate and articles of slate, other than mosaic cubes and the like (**headings 68.03, 96.09 and 96.10**).
- (b) Articles of fused basalt (**heading 68.15**).
- (c) Articles of fired steatite (**Chapter 69** or **Chapter 85**).
- (d) Imitation jewellery (**heading 71.17**).
- (e) Articles of **Chapter 91** (e.g., clocks and clock cases and parts thereof).
- (f) Lamps, lighting fittings and parts thereof (**heading 94.05**).
- (g) Stone buttons (**heading 96.06**) and chalks of **heading 95.04 or 96.09**.
- (h) Original sculptures and statuary (**heading 97.03**).