

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

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This memorandum outlines and explains the tariff interpretation of metal ores and concentrates for the purpose of tariff items 2603.00.00, 2604.00.00, 2607.00.00, 2608.00.00, 2616.10.00 and 2616.90.00.

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Updates made to this D-memo

This D-memo has been updated to:

- reflect changes introduced by CARM, specifically, the need for importers to register their businesses in the CARM Client Portal (CCP) and delegate a business account manager
 - include a link to onboarding support documentation under the “Related links” section
 - include a link to the CARM Web page under the “Related links” section
 - update the classification number available in the Appendix
- These changes do not affect or change any of the existing policies or procedures.

Guidelines

1. Except where the context otherwise requires, ores and concentrates made up of more than one mineralogical species are to be classified in heading Nos. 26.01 to 26.17 as appropriate by the application of General Interpretative Rule 3(b) or failing that by the application of Rule 3(c).
2. By the application of GIR 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.
3. By application of GIR 3(c), when metal ores and concentrates cannot be classified by reference to 3(b), they will be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. In the area of metal ores and concentrates, the criterion of essential character based on weight is the most appropriate. Therefore, by the application of GIR 3(b), for the classification of metal ores and concentrates, the essential character will be determined, in most instances, by the metal which has the highest weight in the mixture.
5. Most concentrates contain more than one mineralogical species.
6. 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 is generally reflected in Kilograms per Short Dry Ton (KGM/SDT).

7. The recommended method for determining the essential character of metal ores and concentrates is based on the weight of each metal contained in the ores and concentrates, with the metal comprising the greatest weight determining the heading, sub-heading and tariff item within Chapter 26 for the entire shipment. This is the most stable and consistent method.

8. Other methods that may be used to determine the essential character of a shipment of metal ore, or its concentrates, are:

(a) 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 Canada Border Services Agency office at the time of the original declaration; or,

(b) 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.

Documentation

9. Once the heading, sub-heading and tariff item 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). That is, that a different statistical suffix (for example classification number) must be used for each metal identified in the shipment per tariff item employed.

10. For example, a concentrate or a metal ore contains 28.35 gm of gold per metric ton and 14 kgm of copper per SDT. Two 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. 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 28.35 gm of gold and 14 kgm of copper. If the value for duty of the shipment is \$500, the value of the gold based on a market value of \$400 per ounce or for 28.35 gm will be \$400 and the value of the copper will be \$100. It should be noted that the remaining mineral ore has no commercial value.

Additional Information

11. For certainty regarding the tariff classification of a particular good, importers may request an advance ruling. Information on how to obtain an advance ruling may be found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).

Appendix

Tariff Item and Classification Number involved

2603.00.00 - Copper ores and concentrates

10 ----- Copper content

40 ----- Silver content

50 ----- Gold content

90 ----- Other

2604.00.00 - Nickel ores and concentrates

10 ----- Copper content

20 ----- Nickel content

90 ----- Other

2607.00.00 - Lead ores and concentrates

20 ----- Lead content

- 40 ----- Silver content
- 50 ----- Gold content
- 90 ----- Other

2608.00.00 - Zinc ores and concentrates

- 30 ----- Zinc content
- 40 ----- Silver content
- 50 ----- Gold content
- 90 ----- Other

2616.10.00 - Silver ores and concentrates

- 20 ----- Lead content
- 40 ----- Silver content
- 50 ----- Gold content
- 90 ----- Other

2616.90.00 - Other

Rules

As stipulated under Section 10 of the Customs Tariff, the following are the General Rules for the Interpretation of the Harmonized System (GIR) and the Canadian Rules to be applied in the tariff classification of metal ores and their concentrates:

GIR No. 3

When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

- (a) The heading, which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
- (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

GIR No. 6

For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purpose of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Canadian Rule No. 1

For legal purposes, the classification of goods in the tariff items of a subheading or of a heading shall be determined according to the terms of those tariff items and any related Supplementary Notes and, mutatis mutandis, to the above Rules, on the understanding that only tariff items at the same level are comparable. For the purpose of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

References

Consult these resources for further information.

Applicable legislation

[Customs Tariff](#)

Superseded memoranda D

D10-17-39 dated June 24, 2014

Issuing office

Trade Policy Division
Trade Programs and Anti-dumping Directorate
Commercial and Trade Branch

Contact us

[Contact border information services](#)

Related links

- [CARM: The new way to assess and pay duties and taxes on imported commercial goods \(cbsa-asfc.gc.ca\)](#)
- [Onboarding documentation](#)
- [D11-11-3](#)