



GOVERNMENT OF PAKISTAN  
MODEL CUSTOMS COLLECTORATE OF APPRAISEMENT (EAST)  
CUSTOM HOUSE, KARACHI  
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C. No. (5) KAPE-DC(PCT)2016

Dated: 14 February, 2017

**Public Notice No. 03 /2016 (Classification)**

Subject: **DETERMINATION OF CLASSIFICATION OF MOBILE DUMMY**

**FACTS:**

The Model Customs Collectorate, Faisalabad, vide letter C.No. FDRY/HC-343/2011-12/1308, dated 5<sup>th</sup> December, 2016, informed that during the course of Audit, the Directorate General Audit (Customs & Petroleum), Lahore has pointed out that 'Dummy Mobiles' imported are cleared under PCT Heading 9618.0000, which deals with 'Tailor dummies and other Pay fissures; automata and other animated displays used for shop window dressing' and thus Dummy mobile are outside the preview of HS Code 9618.0000 and are correctly classifiable under PCT 3926.9099. The Collectorate is of the view that the impugned are made-up of composite material i.e., outer being of plastic body and inner of metal which constitute major portion of the product in terms of weight and which makes it outside the ambit of HS Code 3926.0000, which is exclusively meant for goods made purely of plastic material and as Mobile dummy is only used for display at shops for confirmation of shape, specification, weight of mobile phones thus appropriately classifiable under HS Code 9618.0000. The Collectorate accordingly forwarded the case on the recommendation of DAC to the Classification Centre for consideration and decision thereof.

**ISSUE:**

2. Whether the product 'dummy mobile' is appropriately classified under HS Code 9618.0000 as assessed by MCC Faisalabad or under HS Code 3926.9099 as pointed out by the Directorate General of Audit, (Customs & Petroleum), Lahore or under any other relevant Heading of the First Schedule to the Customs Act, 1969 (Pakistan Customs Tariff)?

**PRODUCT ANALYSIS:**

3. The Collectorate submitted a representative sample for perusal of Classification Committee. The product 'dummy mobile phone' is used as display in retail store. The display model does not contain any circuitry and is therefore, unable to perform function of a mobile phone. It is designed to resemble the actual phone as closely as possible,

with the same size, shape, weight, keyboard configuration and lens design. In order to replicate the weight of the missing circuitry, the display model, which is made of plastic, is found weighted with steel. The model is intended to demonstrate to a potential customer the touch and feel of the actual phones, since the size, weight and feel of a phone are often deciding factor for a customer.

### LAW ANALYSIS

4. Classification under the First Schedule to the Customs Act, 1969 (Pakistan Customs Tariff) is made in accordance with the General Rules for Interpretation (GRI). The Explanatory Notes (ENs) of the Harmonized Commodity Description and Coding System provide a guiding commentary on the scope of each heading and are authentic source of interpretation as per Rule 1 of Pakistan Rules to the GRI and are the official interpretation of the Harmonized System at the international level. GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative Section or Chapter Notes.

5. In view of the product analysis, as above, the Committee considered the classification of impugned product under HS Code 96.18. According to ENs to Chapter 96 at page XX-9618-1, the HS Code 96.18 covers three types of commodities i.e.

(1) **Tailor's and dress maker dummies.**

These are models of the human body used to obtain the correct fitting of clothing during making-up; generally, they represent only the trunk of the human form. They are usually moulded from papier maché, plaster, plastics, etc., but some are made from certain plaiting materials such as cane, reeds or willow. The moulded forms are usually covered with textile material, and are generally mounted on a stand so that the height of the model from the ground can be varied.

(2) **Other lay figures and similar articles.**

These are representations of the human body or parts of the human body (e.g., head, trunk, legs, arms or hands), used to display articles of clothing, headgear, stockings, gloves, etc. These figures, etc., are made from the materials mentioned at (1) above. In the case of those representing the complete human form, the limbs are usually articulated so that the forms may be made to assume various positions. These figures are also used as models by artists and sculptors, and by medical students for practising methods of applying bandages, splints, etc. This category does not include silhouette or profile shapes of figures which, though sometimes used for displaying goods, are more frequently used as direction signs. These articles are usually made of wood, paperboard or metal and are classified according to their constituent material.

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(3) **Automata and other animated displays used for shop window dressing.**

These range from animated representations of humans or animals to numerous other automatically operating appliances of a kind used for displaying merchandise or for publicity purposes. They may be of any material, and are generally electrically or mechanically operated. Though frequently objects of curiosity in themselves, these articles are mainly intended to serve as novel methods of attracting attention to displays of goods or to particular articles exhibited in shop windows. They may be designed in various forms according to the nature of the merchandise or service to be advertised; they serve not only as an attractive means of presentation, but also in certain cases to illustrate by suitable movements the quality, method of operation, etc., of the articles displayed.

In view of the foregoing ENs, the Committee observed that the imported dummy mobile phones fall outside the purview of Heading 96.18 as they do not fulfill any of the criteria mentioned in Explanatory Notes.

6. The Committee then considered HS Code 90.23 which covers 'Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. The Committee observed that EN to HS 90.23 pertains to instruments, apparatus and models designed for demonstrational purposes only. Since the impugned goods are not for demonstrational purposes but are actually for display purposes, hence; outside the ambit of HS Code 90.23.

7. The Committee then considered the HS Code 39.26 which covers other articles of plastic and articles of other materials of heading 39.01 to 39.14. Committee observed that the impugned product is actually made of plastic and the steel is used in concealed position just to give the product weight and feel of the actual product. The Committee is therefore, of the opinion that the concealed use of other materials like steel to give the product weight and feel of the actual product which is made up of plastic does not exclude dummy mobile phones from the ambit of heading 39.26.

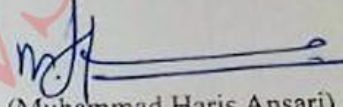
**HOLDING:**

8. In view of the above, the impugned product i.e. 'Mobile Dummy' is classified under PCT Heading 3926.9099, through application of GRI 1, which provides:

39.26 Other articles of plastic and articles of other materials of headings  
39.01 to 39.14.

3926.90 - Other  
3926.9090 - - - Other  
3926.9099 - - - - Other

9. This Classification Ruling is based on the product information provided by the importing company and concerned Collectorate and shall be treated as annulled, if it is found, at any subsequent stage, that the same was obtained by providing incorrect, false, misleading or incomplete information by the applicant / Collectorate.

  
(Muhammad Haris Ansari)  
Additional Collector-II  
Chairman Classification Committee

**Distribution:**

1. PS to Member (Customs), Federal Board of Revenue, Islamabad.
2. Chief Collector of Customs (Appraisal-South), Custom House, Karachi.
3. Chief Collector of Customs (Enforcement-South), Custom House, Karachi.
4. Chief Collector of Customs (Central/North) Custom House, Lahore / Islamabad.
5. Director General, Intelligence & Investigation-FBR, Mauve Area-1, G-10/4, Islamabad.
6. Chief (Tariff), Customs Wing, Federal Board of Revenue, Islamabad.
7. Collector of Customs Adjudication I & II, Customs House, Karachi.
8. Collector, MCC (Adj/Appeals), Lahore / Faisalabad / Rawalpindi / Peshawar / Quetta.
9. The Directorate General of Audit (Customs & Petroleum), Lahore.
10. Karachi Chamber of Commerce & Industry, Karachi.
11. Karachi Customs Agents Association, Custom House, Karachi.
12. Notice Board.
13. Master File.