

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI

FO. PCT/CC/06/2000- APPG

SI/MISC/90/98-OIL

DATED: 16 /10/2000

PUBLIC NOTICE NO. 18 /2000 (APPG)

SUBJECT: CLASSIFICATION OF HEXANE.

The question of classification of the product namely "HEXANE" came up for discussion in the PCT Committee. The goods vide Custom House Laboratory report No. IMP/137/BOP dated 05.09.1997, were found to be as under:-

- i) Appearance _____ Colourless Liquid.
- ii). Distt. Range °C _____ 66 °C to 70 °C.
- iii). Nonvolatile residue _____ 10 gm Cubic Meter.
- iv). Density at R.T _____ 0.6680
- v). Normal Hexane content _____ 50.5% W/W
(A.P.C)
- vi). Total paraffin _____ 83.1% W/W
(A.P.C)

The sample in view of the above test results is found to be a Mineral Oil containing more than 70% aliphatic Hydrocarbons. Flash point is less than 200° F. It is not chemically defined Normal Haxane. Suggested H.S. No. 2710.003. Kindly make it clear the PCT 2710.003 which is not properly found, further clarification is required"

2. H.E.J. Laboratory vide test report No. IMP/137/BOP dated 05.09.1997 reported as under:-

" According to the Gas Chromatographic analysis, your sample contains about 53.5% normal hexane admixed with 4 other component which are about 15.2%, 13.0%, 13.7% and a minor component which is only 7.7%. The first two components are isomers of hexane, whereas the last two component are cyclic hydrocarbons, for example cyclohexane or methylcyclopentane. We have also carried out the Nuclear magnetic Resonance Spectroscopy of your sample which clearly indicates that your sample does not have any unsaturated or aromatic hydrocarbons because the olefinic protons are totally absent"

(2)

3. The following heading were considered for classification,

i) 27.10 ii) 29.01 iii) 38.14 iv) 38.24.

4. The importer claimed that Hexane is a chemically defined compound & as such it is classifiable under heading 29.01 by virtue of Note 1 (a) to chapter 29 of the Pakistan Customs Tariff. According to this rule the product may or may not contain impurities. The % age of permissible impurities are not specified in chapter/Section Notes or Explanatory Notes of heading 29.01 of the Harmonized System. They have also explained that the book namely "Alphabetical Index" to the Harmonized System and its Explanatory Notes published by the WCO also specify Hexane under heading 29.01.

5. Note 2 to chapter 29 of the Pakistan Customs Tariff specifies that mixture of two or more Isomers of the same organic compound (whether or not containing impurities) are classifiable in Chapter 29 except mixtures of acyclic hydro carbon isomers (other than stereo Isomers) whether or not chemically saturated (chapter 27). The goods on test by HEJ Laboratory found to be acyclic mixture of hydro carbons. As such the product fall out side the ambit of classification in chapter 29 and attracts assessment in chapter 27.

6. It was noticed that following classification opinion has been issued by the WCO for separate Isomers and mixture of Isomers of saturated acyclic hydro carbons:-

Chapter 27

Separate isomers and mixtures of isomers of saturated acyclic hydrocarbons:-

- i) Separate isomers less than 95% pure (*)
- ii) Mixtures of isomers containing less than 95% (*) of a single isomer.

(*) Calculated on the product by reference to volume for gaseous products and to weight for non-gaseous products.

3

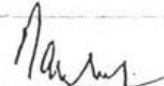
Chapter 29

Separate isomers and mixtures of isomers of saturated acyclic hydrocarbons:-

- i) Separate isomers not less than 95% pure (*)
 - ii) Mixtures of isomers containing not less than 95% (*) of a single isomers.
- (*) Calculated on the dry product by reference to volume for gaseous products and to weight for non-gaseous products.

7. After long deliberations the PCT Committee has ruled that the product under reference is correctly classifiable under heading 2710.0099 as purity of any single isomer is less than 95%. The classification under heading 38.14 & 38.24 was ruled out as former heading deals with composite solvents & later heading comes in picture when the goods can not be classified elsewhere in the nomenclature.

8. In view of the above, it is circulated for information of all concerned that the product namely "HEXANE" is classifiable under heading 2710.0099 of the Pakistan Customs Tariff as purity of any single isomer is less than 95%


(MANZOOR AHMAD)
COLLECTOR

Copy to; i) CBR for information.
ii) All the Collectorates.

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI

PCT/CC/07/2000-APPG
ST/MISC/2132/98-II

DATED: 16-10-2000

PUBLIC NOTICE NO. 19 / 2000 (APPG)

SUBJECT: CLASSIFICATION OF CLOROX LIQUID BLEACH

The question of classification of the product namely "Clorox Liquid Bleach" came up for discussion in the PCT Committee. The product is marketed in pint quart half gallon & one gallon packing and is used as a cleaner, stain removers, for whitening and destroying enzymes and as a powerfull dis-infectant. The product as per manufacturer's literature has the following compositions.

Sodium Hypochlorite	= 5.52%
Sodium Chloride	= 4%
Water	= 90.75%

The PCT heading 28.28 and 34.02 were considered for classification of the disputed product.

2. The importers claimed assessment under heading 28.28. They referred para (A) (1) page 289 of the Explanatory Notes to Harmonized System specifying classification of Sodium hypochlorite containing small quantity of sodium chloride.

3. The committee examined the question whether 4% sodium chloride present in the product constitutes a small quantity when the contents of sodium hypochlorite is 5.52% and the remaining 90.75% is water.

4. It was explained that sodium hypochlorite is manufactured by passing chlorine through caustic soda.



7

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI

PCT/CC/09/2000-A
SI/MISC/503/2000 AFU

DATED: 31-10-2000

PUBLIC NOTICE NO. 20/2000 APPG (A)

SUBJECT: CLASSIFICATION OF ADAPTERS WITH CAPS.

Classification of a product namely "Adapter with Cap" came up for discussion in the PCT Committee. The product is made of plastic and is designed to hold a canister containing medicine for inhalation. The release valve of the canister fits in the fit mat designed at the bottom of the adapter. When the canister containing medicine is pressed, the medicine is released in measured doses in a particular direction.


2. Following PCT headings were considered for classification.

- (i) Heading 90.19
- (ii) Heading 30.04
- (iii) Heading 39.23

3. Classification under heading 90.19 was ruled out as it covers Oxygen therapy, artificial respiration or other therapeutic respiration apparatus, whereas the goods do not fall under the definition of apparatus. Heading 30.04 covers medicaments consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in form of packing for retail sale. Since, the canister containing medicine were not imported along with the "Adapter with Caps" therefore, heading 30.04 was also ruled out.

4. Heading 39.23 covers the articles of plastic for the conveyance or packing of the goods of plastic; stoppers, lids, caps and other closures. The goods are Plastic Adapter with caps and are meant for holding canister containing medicine. The same appropriately fall for classification under heading 3923.5000.

5. It is therefore, circulated for the information of all concerned that goods namely "Adapter with Caps" are classifiable under PCT heading 3923.5000.


(MANZOOR AHMAD)
COLLECTOR

Copy to

- i) Chief (Customs Tariff) Central Board of Revenue for information.
- ii) All Collectorates of Customs

13

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI
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DATED: 18.11.2000

PCT/CCT/22000 (A)
SI/MISC/636/2000-V

PUBLIC NOTICE NO. 22/2000 APPG (A)

SUBJECT: CLASSIFICATION OF "T-PHOS COPPER BALL (19 mm)"

A dispute had arisen regarding classification of T-Phos copper ball (19 mm) which are Copper balls in diamond cut shape being used as anodes in the electroplating industry. The purity of copper is 99.96%.

2. The case was discussed by the PCT committee which considered the following PCT headings for its classification.

- i) Heading 74.01
- ii) Heading 74.03
- iii) Heading 74.19

3. PCT heading 74.01 deals with copper mattes and cement copper (precipitated copper). Explanatory Notes to the heading describe that the copper matte consist essentially of copper and iron sulphides and is generally in the form of black or brown granules. The cement copper (precipitated copper) is in the form of finely divided black powder containing oxides and insoluble impurities. These goods having 99.96% purity are neither copper mattes nor cement copper and therefore fall outside the scope of heading 74.01.

4. PCT heading 74.03 was also not appropriate as it covers un-wrought refined copper in the form of ingots or ingot bars for re-melting.

5. The certificate of analysis and the manufacturer's literature provided reveals that the goods are anodes having use in electroplating process. At S. No. (6) of the Explanatory Notes to heading 74.19, it has been indicated that electroplating anodes of copper or of copper alloys are classifiable under heading 74.19. on the analogy of explanation at para (A) of the Explanatory Notes to heading 75.08.

6. In view of above, the PCT Committee ruled that the "T-Phos Copper balls" are correctly classifiable under heading 74.19 and subheading 7419.9990.

Manzoor Ahmad
(MANZOOOR AHMAD)
COLLECTOR

Copy to:

- i) Chief (Customs Tariff) Central Board of Revenue for information.
- ii) All Collectorate of Customs.
- iii) All Concerned.

The Syringes, needles, catheters, cannules are meant for movement of liquids whereas tracheal tubes are used for oxygen intake (i.e. other than liquids). As such tracheal tubes are different than syringes, needles, catheters & cannulas. Therefore, the classification under sub-heading 9018.3000 was ruled out. It was decided that the goods are classifiable under the heading "other instruments and appliances" and at the eight digit level under sub-heading 9018.9099.

It is therefore circulated for the information of all concerned that the goods 'Tracheal tube with Cuff' is classifiable under PCT heading 9018.9099.

(MANZOOR AHMAD)
COLLECTOR

(Director, Customs Tariff) Central Board of Revenue,

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI

PCT/CC/08/2000-APPG
SI/MISC/06/2000-IX

DATED:- 22/11/2000

PUBLIC NOTICE NO. 23 /2000 APPG

SUBJECT: CLASSIFICATION OF SURGICAL & MEDICAL INSTRUMENTS
NAMELY "TRACHEAL TUBES WITH CUFF".

The classification of the product namely "Tracheal Tube with Cuff" came up for discussion in the PCT Committee. The product is a tube made of plastic and is used for intake of Oxygen gas by the patient for breathing purposes.

2. Following PCT headings/subheadings were considered for classification:-

- (i) 90.19
- (ii) 9118.3990
- (iii) 9018.9090

3. PCT heading 90.19 was dis-regarded as it covers aerosol therapy apparatus/parts/accessories. The goods does not fall in this category as the goods are neither aerosol therapy apparatus nor parts thereof.

4. The goods are for medical use and, therefore, attract classification under heading 90.18. At the sub heading level the following were considered:-

It was observed that PCT heading 9018.3990 covers, syringes, needles, catheters, cannulae and the like. The word "and the like" covers various types of similar goods to classify under PCT heading 9018.3990. However, it was considered that it is a matter of interpretation and as per explanation given in the Book namely "Principles of Interpretation of Statutes" it is indicated that General words following specific words in a provision are to interpreted to the same context in which the particulars words are used.

16

APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI

PCT/14/2000-A
SI/285/99-AFU
SI/538/94-AFU

DATED: 27.11.2000

PUBLIC NOTICE NO. 24 /2000 APPG (A)

SUBJECT:- CLASSIFICATION OF HABASIT SPINDLE TAPE TS-5.

Classification dispute of "Habasit Spindle tape TS-5" was discussed before PCT Committee on 25.10.2000.

2. Goods are narrow woven tape made from textile material in the form of rolls. The belt have thickness less than 3 mm. The main purpose of the tape is to synchronize the speed of the spindles in a way that all the spindle should move at one speed. The spindles are usually in sets of four pieces and each spindle is fitted with a separate motor.

3. Following PCT headings were discussed.

- a) PCT heading 4010.2900
- b) PCT heading 5910.0000
- c) PCT heading 5911.9090

4. PCT heading 4010.2900, deals with conveyor or transmission belts or belting of vulcanized rubber. The goods being made of textile material fall outside the ambit of heading 40.10.

5. In terms of chapter note 6 to chapter 59 of Pakistan Customs Tariff, the belt having thickness of less than 3 mm are excluded from the purview of PCT heading 59.10. The imported "Habasit Spindle Tape TS-5" is not classifiable under heading 59.10 having thickness less than 3 mm.

P-T-0

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6. FCT heading 59.11 covers the textile products and article for technical uses, specified in Note 7 to the chapter re-produced below:-

"Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing and similar fabrics of a kind used for other technical purpose, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams).

The words "and similar fabrics of a kind used for other technical purposes" indicates that the fabric having technical use are classifiable in chapter 5911.1090. Since the goods are used to synchronize the speed of the spindles, therefore, FC Committee ruled that the goods namely "Habasit Spindle tape TS-S are classifiable under heading 5911.1090.


(HANZOOR AHMAD)
COLLECTOR

Copy to:-

- i) Chief (Customs Tariff) Central Board of Revenue for information.
- ii) All Collectorates of Customs.
- iii) All Concerned.

S U M M A R Y

M/s. Chacali Brothers, Karachi have imported a consignment of Tracheal Tubes with Cuff (Sterile) and G-way also Cuff (sterile) vide B/E H.No.HC-16032 dated 22.06.2000 placed on file alongwith import documents and trade samples of disputed item Tracheal Tube with Cuff, (Sterile) and declared PCT heading 9018.9099 @ 10% Customs duty. Group-12 is of the opinion that Tracheal Tubes should be classified under PCT heading 9018.3990 @ 25% customs duty. The matter is being referred to PCT Committee for resolution of the dispute regarding classification.

IMPORTER'S CONTENTION

- i). The Tracheal Tubes have not been specified anywhere under heading 9018. Therefore, they should be classified under PCT heading 9018.9099 which is for other instruments and appliances.
- ii). In GIN Explanatory Notes (I) Instruments and appliances for human medicine or surgery, there is clear mention of anaesthetic apparatus and instruments (face masks, face piece harness intratracheal tubes, etc.) against para (E). All these appliances and instruments being not specified in single dash headings under 9018 are classifiable under 9018.9099 @ 10% customs duty.
- iii). They have provided a photocopy from a book (page Nos. 162-167) of surgery showing cuffed plastic tracheostomy tube as one of tracheostomy accessories and stated that above said tube is similar to that under review tracheal tube.
- iv). They have forwarded all these arguments verbally during discussion and got in written form.

GROUP'S CONTENTION

- i). Perusal of the Tariff structure, chapter notes and explanatory notes shows that the "syringes, needles, catheters, cannulae and the like" products fall under heading 9018.3000. It is pertinent to mention here that as per Explanatory Notes of PCT 9018 cannulae catheters, suction tubes etc. are of same family except cardiac catheters only, classifiable under PCT heading 9018.9050 @ 10% customs duty. Rest of the tubes, catheters etc. fall under PCT heading 9018.3990 @ 25% customs duty but the importers have declared PCT heading 9018.9099 which is the residual heading.

107

ii). The items mentioned in the anaesthesia category in BTN are very specific for anaesthesia procedures/processes whereas the present item is not anaesthesia specific. It has a wide range of usages.

iii). The diagram shown on surgery book is that of a Tracheostomy tube and has nothing to do with the Intratracheal tubes.

iv). Considering use of the sample ~~use~~ appearance and Tariff structure, the imported item i.e. Tracheal Tube is correctly classifiable under heading 9018.3990 @ 25% customs duty.

In view of the foregoing the case is now submitted to the FCT Committee to resolve the dispute of classification.

Dr. S. Faeel Bhigari
(DR. S. FAEEL BHIGARI)
Assistant Collector
(Appraisement)
Group-IX

3. To let history of the case for PCF Committee is stated as under:

Different textile mills are importing "Habasit" brand tapes to be used on textile spindles. Previously, the assessment of the goods under reference was being made under PCF heading 5911.1090 at custom duty 25% on the basis of the H.S Code declared by the importers and the past practice. However recently M/s. Gul Ahmed Textile Mills vide B/E IGM No. 7347/99 dated 25.07.1999 and Index No. 11-AFU them selves declared PCF 5911.9090 carrying 35% customs duty and 15% sales tax for identical goods imported from the same source.

Scrutiny of the AFU record further revealed that the same supplier has indicated the following four different H.S Codes in their invoices for identical goods i.e. Habasit spindle tape of TS-S type:-

a)	4010.2700
b)	5910.0000
c)	5911.9090
d)	9449.7900

Keeping in view the composition and use of the imported belts the aforementioned possible headings are discussed below in the light of explanatory notes on Harmonized Commodity Description and Coding System as under:-

4010. "Inter alia includes conveyor transmission belts or ----- belting, of vulcanized rubber i.e. wholly or of vulcanized rubber, or of textile fabric impregnated, coated, covered or laminated with rubber, having in all the shape of rectangular, trapezoidal, or circular belt (or), circular or

59.10. This heading covers "Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material provided the thickness of belting should not be less than 3mm in terms of chapter Note 6 (Explanatory Notes)".

5911.1090. This heading covers "Textile fabrics, felt and felt lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for cord clothing and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)".

5911.9090. Covers the category of items which are not otherwise covered by FCT heading 5911.1000, 5911.2000, 5911.3000 or 5911.4000.

From the above it transpires that belting of textile material, whether or not impregnated, coated, covered or laminated with plastic, or reinforced with metal or other material appropriately fall for classification under heading 5910.0000 provided the thickness of the belt is not less than 3mm where as the goods under reference are of the thickness less than 3mm and as such these fall outside the scope of heading 5910.0000.

The second possible heading for classification 5911.1090 is also claimed by the importer on the plea that heading 5911.1090 covers narrow fabrics made of velvet.

impregnated with rubber, for covering weaving spindles,

(weaving beams). But this plea of the Importer, can not be

accepted as the goods under reference are not narrow fabric

of velvet and are not used merely for covering of weaving

spindle (weaving beams). In fact, these goods are made of

woven textile material impregnated and coated with

plastic/rubber and are used as belt for moving of spindles

and as such are classifiable under the third possible FCT

heading 5911.9090 by virtue of explanatory notes on heading

59.11 Para B which reads as under:-

All textile articles of kind used for technical purposes (other than those of heading 59.09 to 59.10) are classified in this heading and not elsewhere in section XI [Section note 7(b) to the chapter].

The case is now forwarded to FCT Committee for determining the correct classification of the goods accordingly.

PA/AFU

ACP/AFU

AC/PCT Committee

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE, KARACHI

No, PTC/CC/16/2000-A
VB/177/98.AFU

Dated 24.11.2000

27

PUBLIC NOTICE NO. 25/2000-(APPG)

SUB:- CLASSIFICATION OF OPTICAL FRAME

The classification of the product namely "Optical Frame" imported by M/s Royal Optical, came up for discussion in the PCT Committee. Headings 90.03 and 90.04 were considered for classification.

2. Heading 90.04 covers spectacles, goggles and the like, corrective, protective or other. The articles covered under this headings are generally intended either to correct certain defects of vision or to protect eyes against dust, smoke, gas etc. Since the purpose of demo-lenses is neither to correct defects of vision or to protect against dust, gas etc., but is to protect the frame from being de-shapped, heading 90.04 is therefore not appropriate for frames with demo-lenses.

3. Therefore frames with demo-lenses are correctly classified under heading 90.03 which covers frames for spectacles.

4. It is, therefore, circulated for the information of all concerned that frames fitted with demo-lense are classifiable under PCT heading 90.03.

(MANZOOR AHMAD)
COLLECTOR

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI

PCT/CC/10/2000-APPG
SI/MISC/596/97-III

DATED: 4-12-2000

PUBLIC NOTICE NO. 26 /2000-APPG

SUBJECT: CLASSIFICATION OF RUBBER SOLUTION
NAMELY EUROFLEX.

The classification of the product namely Euroflex came up for discussion in the PCT Committee. The goods Euroflex are packed in retail sale packing of 1 kg and 3 kgs. The importers claimed the assessment under PCT heading 40.05, which covers the import of rubber solution.

2. Custom House Laboratory vide test report IMP/6331/97 dated 12.05.1997 reported the composition of the subject goods as under:-

"The sample is not an item of 40.05 as declared but on test is found to be prepared adhesive consisting of blend of synthetic rubber and synthetic resin in association with small amount of filler dissolved in more than 50% volatile organic solvent. It is in the form of straw color liquid."

3. PCT heading 40.05 deals with compounded rubber. It means that the rubber in organic solvent will attract classification under heading 40.05 (Note 5 a (iii) of PCT & Note 5 at page 625 of the Expl Note refers).

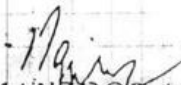
4. PCT heading 35.06 covers prepared adhesive not covered by a more specific heading. It covers polymers or blend of polymers of chapter 39, which, apart from any permitted additions to the product of chapter 39 (fillers, solvent etc); contain other added substances not falling in that chapter (e.g. waxes, page 534 of the Explanatory Notes under heading 35.06 refers).

P.T.O

5. As per Customs Laboratory report that product is a prepared adhesive consisting of blend of rubber & synthetic resin in association with small amount of filler dissolved in 50% Volatile organic Solvent. The imported goods conform to the description of prepared adhesives. PCT Committee after careful study of the case decided the classification under heading 35.06 and at eight digit level:-

- i) Up to 1kg packing 3506.1000
- ii) Above 1kg packing 3506.9100

It is, therefore, circulated for the information of all concerned that product "Euroflex" in retail sale packing of one kg as well as in three kg packing is classifiable under PCT heading 3506.1000 and 3506.9000 respectively.


(MANZOOR AHMAD)
Collector

Copy to:-

- i) Chief (Customs Tariff) Central Board of Revenue for information.
- ii) All Collectorates of Customs.
- iii) All Concerned.

30
GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI

FCT/CC/15/2000-A
SI/MISC/187/96-V

DATED:-12.1.2004

2
PUBLIC NOTICE NO. 02/2000-(APFG)
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SUBJECT:- CLASSIFICATION OF CANS FLATEND TINPLATE SIDE SEAM WELDED.
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The classification of the product namely "Cans Flatend Tinplate Side Seam Welded" imported by M/s. Mitchells Fruit Farms, Lahore, came up for discussion in the PCT Committee. The product under dispute is "Flattenend empty cans of Tinplate". The PSI Co. gave the PCT heading as 8007.0090 whereas Custom House group's opinion was for classification under PCT heading 7310.2100.

PCT heading 8007.0090 covers other articles of tin. Since, goods are flatten end cans made of electrolytic tin palte (ETP) and not of metal tin, therefore, the same fall out of the scope of PCT heading 8007.0090.

Representatives of M/s. Mitchells Farm did not contest the classification under heading 7310.2100. Rather he stated that this item was previously assessed under heading 7310.2100 which is appropriate PCT heading for the same.

The members of PCT Committee observed that infact there was no dispute of classification between the importer and the Customs, but due to classification given in the CRF by PSI Co. the case was referred to PCT Committee.

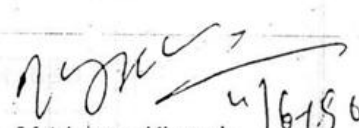
A Perusal of Chapter Notes to heading 8007 reveals that it covers "other article of tin". The goods imported are not made of tin metal. Actually they are empty flatten cans of iron & steel plates coated with metal tin. Such items are specified under PCT heading 7310.2100 which is appropriate heading for classification of the same.

S. Ahmed
(SHAHID AHMED)
COLLECTOR

SUMMARY OF THE CASE

Importer	M/s. Mitchells Fruit Farms, Lahore.
CRF No.	06765/PK01 dated 18.03.96
Description	Cans, Flatend Tinplate side seam welded.
Custom point of view	Since the goods are can correctly classifiable under PCT heading 7310.2100
PSI Co's point of view	The goods are classifiable under heading 8007.0090
Difference in both the heading	Rate of tax in both the is same.

Briefly stated that M/s. Mitchells Fruit Farms ,
Lahore imported " Empty Can platend tinplate side seam welded.
PSI Company confirmed PCT as 8007.0090 whereas Custom House is of
the opinion that being empty can the correct classification is
7310.2100. It is also stated that tariff rate in both the headings
is same. However, case file is forwarded to PCT Committee for
correct classification.


(Muhammad Iltimas Khan)
Assistant Collector of Customs
Group-V

CUSTOM HOUSE
KARACHI

NO.S1/HISC/IB/2367/2000-VI

DATED. _____

The Assistant Collector of Customs,
(FCT Committee),
Custom House,
Karachi.

SUBJECT:- CLASSIFICATION OF "LAROCHÉ PINS"
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SUMMARY OF THE CASE:

M/s. Ihsan Sons (Pvt) Ltd., imported a consignment of PINCO Brand "Laroche Pin" vide B/E IGM No.1818/2000 dt.8.11.2000, Index No.280, from U.K. and claimed its assessment under SRO 554(I)/98 dt.12.6.98 (under Bond Manufacturing Scheme). They declared the FCT heading 8448.3200 (for Textile Machinery Parts). The copy of (B/E, Invoice and Sample) is enclosed herewith. The group classified the item under FCT heading 7318.2900.

2. THE CONTENTION OF THE IMPORTER.

For classification the Pins under FCT heading 8448.3200, the party have contended vide letter dt.6.12.2000 as under:-

- (i) That these Pins have specially been fabricated to install on the Pulling machine meant for garnetting hosiery clips into fibres. Copy of the catalogue furnished by the party is enclosed.
- (ii) That the supplier have exported the Pins in different countries of the world under H.S.Code 8448.3200.

CONTENTION OF THE GROUP-VI

- (i) That these Pins are appropriately classifiable under FCT heading 7317.0000.
- (ii) Such Pins used in textile carding machines (Finisher Card Pins, Breaker Card Gill Pins, Hard Master Card Pins etc.) are regularly being released by group-V under FCT heading 7317.0000 (computer print out is enclosed-F/A). It may be observed that even Pins of the instant supplier/brand "PINCO" have been classified under FCT 7317.0000. Some consignments were also cleared by group-V under FCT heading 7317.0000.
- (iii) That these types of Pins, i.e. Card Pins/Gill Pins used in textile carding machinery as accessories were also mentioned under FCT heading 7317.0000 in SRO 505(I)/88 dt.20.6.1988 as per enclosed-F/R).

-: 2 :-

3. The matter was referred to Board vide letter of even number dated 03.02.2001 for an advice over classification as well as exemption under SRO 554(I)/98 dt.12.6.1998. Board vide letter C.No.4(9)Mach/95-Vol-I dt.19.2.2001, has desired to seek confirmation of FCT classification aspect from the FCT Committee of the Collectorate.

4. Accordingly, the case is referred to the FCT Committee for opinion.

9316 2402VI
(GHULAM ABBAS)
ASSISTANT COLLECTOR OF CUSTOMS
APPRAISEMENT - GROUP-VI

Encl: As above.

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI

FCT/CC/13/2000 (A)
VB-297/2000/PQ

DATED: 23.11.2000

The Collector of Customs,
Fort Muhammad Bin Qasim Collectorate,
Karachi.

SUBJECT:- CLASSIFICATION OF CROCHETED FABRIC.
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Please refer to the above noted subject.

2. The Classification dispute of the "Crocheted Fabric" forwarded by the Fort Qasim Collectorate was discussed in the FCT Committee meeting held on 13.09.2000.

3. The Customs Laboratory vide test report No. 8057 dated 19.06.2000 reported as under:-

"The sample is not an item of 5407.4200 as declared on test memo but on test it is found to be a special woven fabric (Tulle bobinot) composed of polyester. It is in the form of off-white special pattern woven fabric."

4. Custom House Laboratory at the later stage vide observation recorded in the file stated, that the disputed fabrics were made up of yarn and not thread, therefore, the same could be treated as (tulle bobinot).

5. A perusal of representative sample reveals that it is a net fabric made-up of man made yarn having self design for use in the manufacture of curtain etc.

6. Following FCT headings were discussed for classification of the goods.

1. Heading 5407.5200
2. Heading 5804.2100

7. One view was that goods are woven fabric of chapter 54 and fall outside the scope of chapter 58 due to the following reasons:-

- i) In the light of Explanatory Notes to Section XI, similar types of fabric which have use as a curtain material are included in chapter 54.07 (Page 832 of the Explanatory Notes).
- ii) Custom House Laboratory has confirmed that the fabric have "Net" formation and made up of yarn and thread. The tulle, bobinet fabrics classifiable under heading 58.04 are those which are made from textile thread (Page 876 of the Explanatory Notes). Since the disputed goods are made of textile yarn, they fall outside the ambit of heading 58.04.

8. It was noticed that the Explanatory Notes of chapter 54 describe that the fabrics are made of yarn whereas the Notes to chapter 58 describe that the fabrics are made of thread. Throughout the Nomenclature the definition of thread is not given. However, definition of sewing thread is given as below:-

- i) Put up on supports of a weight (including support) not exceeding 1000 grms.
- ii) Dressed for use as Sewing thread.
- iii) With a final Zee twist."

Since, definition of "Thread" is not given in the Explanatory Notes, the textile dictionaries were consulted which describes the word "Thread" & "Yarn" as under:-

Thread:-

"thin, continuous cord especially are made by combing strands of cotton, linen silk, wool and man made fabric yarn."

Yarn:-

"A continuous strand of textile fibre."

From the above, it is concluded, that yarn and thread are two synonymous terms because "thread" and "yarn" both have

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been described as a continuous strand of textile fibres. Sewing thread is, however, different, which has a Zee twist and is dressed for sewing. It was explained by the Chief Chemical Examiner of Customs Laboratory that the opinion of the Laboratory mentioned above in para 2 above was based on the "Z" twist requirement of sewing thread.

9. The goods (i.e. net fabrics) have been defined in the text of heading 58.04. By virtue of Rule 1 to the General Rules for interpretation of the Harmonized System the goods attract classification under heading 58.04. It was, therefore, decided that the goods fall in the category of net fabrics and are classifiable under heading 5804.2100.

(MANZOOR AHMAD)
COLLECTOR