

PCT/CC/18/2000-A  
SI/MISC/BG/461/2000-A

DATED. 12.1.2001

PUBLIC NOTICE NO. 01/2001 APFG.

SUBJECT:- CLASSIFICATION OF "TEL-MOUSE" (ITEM NO.Z-D07):

A dispute regarding the classification of "Tel-Mouse" (part No.Z-D07) came up for discussion in the PCT Committee meeting held on 16.12.2000. According to the manufacturer catalogue the goods are computer mouse as well as telephone set embedded in a plastic body. The goods can be used independently as a telephone set and as well as a mouse (Pointing device) with computer. Hence, it can perform both functions i.e. as a pointing devices and as a telephone set.

2. Following PCT headings were considered for classification namely:-

- i) 64.71
- ii) 85.17

3. According to Rule 3(C) of the General Rules for interpretation of the Harmonized Coding system, if an item can be classified in more than one heading then the same shall be classified under the heading which occurs last in numerical order among those which equally merit consideration for classification. However, it was also observed, that according to Rule 3(a) of the Rules of interpretation, the heading which provides the more specific description shall be preferred to headings providing more general description.

4. Since, the shape of the article under consideration is that of a mouse and the telephone cord has been fitted in order for ease to use telephone alongwith computer and the manufacturer has also specified the use of the same alongwith computer it means that the essential character of the article is a mouse and not as a telephone set.

5. FCT Committee has, therefore, decided that the classification of the goods namely "Tel-Mouse" (item No. 2-007) under heading 8471.5040 in terms of Rule 3(a) of the Rules of Interpretation of the Harmonized Coding System.

6. The decision is being notified for information of all concerned.

S. Ahmad  
(SHAHID AHMAD)  
COLLECTOR



191

12-1401/24-1

SUMMARY

M/s. Multinational Business Link, Karachi have imported 2750/Pcs of "Tel-Mouse" (part No. Z-D07) from Dubai (product of China) @ US\$ 2.00/Pc.

2. The imported item is a computer mouse as well as a telephone duly connected with microphone/earphone. This is capable of being used as a telephone independently with computer. While its use as a simple computer mouse is also confirmed. The question arises whether this should be classified as a computer mouse under PCT heading 8471.9040 (as claimed by the importer) or as a telephone of PCT heading 8517.1910.

3. As per General Rules for interpretation of the Harmonized system, if an item can be classified in more than one heading then as per Rule 3(C), the same shall be classified under the heading which occurs last numerical order among those which equally merit consideration (HS 85.17 occurs later than 84.71).

4. Accordingly, case was referred to group-VII (dealing with goods of Chapter-85) who have returned the P/E with observation (on the reverse of P/E) that predominating use of this item is that of a mouse not that of a telephone line, should be classified under PCT heading 84.71.

5. The case referred to ACA-VI for further orders. The function have been tested physically in ACA-VI office with FTCL telephone line for incoming and out going calls without being CPU. Thus it is confirmed that the mouse can work as a independent telephone set.

6. It has both important function as a pointing devices as well as telephone.

7. In the opinion of ACA-VI by virtue of interpretation Rule 3(C) it should be classified under PCT heading 8517, the last para of ADC-III and Collector (A) order to referred the case to PCT Committee for further confirmation the dispute.

8. Since there is difference of opinion between the two groups, case is submitted for final decision of classification.

(A sample is enclosed).

GOVERNMENT OF PAKISTAN  
APPRAISEMENT COLLECTORATE  
CUSTOM HOUSE  
KARACHI

PCT/CC/15/2000-A  
REG. 51/315-A/2000-VII

DATED: -17-1-2001

PUBLIC NOTICE NO. 03/2001 APPG.

SUBJECT: CLASSIFICATION OF THE PRODUCT NAMEDLY "FEEDING TUBE".

A dispute regarding the classification of the product namely "Feeding Tube" came up for discussion before PCT Committee.

The goods are sterilized "Plastic Tube" Which are used for feeding the patient when he is unconscious, or during his illness.

2. Following PCT headings were considered for its classification.

i) 9018.3990

ii) 9018.9099

3. It was noticed, that the PCT heading 9018.3900 covers syringes, needles, catheters, cannulae and the like. Whereas, the PCT heading 9018.9000 covers "Other" instruments and appliances. The word "and the like" includes all the like products, which have the same functions as that of the syringes, catheter and cannulae. Reliance was also made to the Dictionary meanings of the catheter and cannulae which reads as under:-

Catheter:-

"A long slender flexible tube for inserting into a bodily cavity for introducing or withdrawing fluid"

Cannulae:-

"A narrow tube for draining fluid from or introducing medication into the body."

4. From the above, it is clarified, that both catheter and cannulae are being applied to drain or to introduce medication/ liquids in to the body. The feeding tube has also the same function as that of catheter.

5. After lengthy deliberations in the PCT Committee, it was unanimously decided that the "feeding tube" is classified under the definition of "and the like" in terms of Rule 3(a) of the General Rules for interpretation of the Harmonized System. Thus, the feeding tubes are correctly classifiable under PCT heading 9018.3990.

  
(SHAHID AHMED)  
COLLECTOR



81/416-H 2nd V  
PCT/CC/19/2000 (A) ✓

SUMMARY OF THE CASE

M/s. Healthline Agencies, Karachi, had imported (i) Feeding Tubes (sample at A) and (ii) Stomach Tubes (sample at B) vide bill of entry Machine No. HC-113297 dated 21-06-2000 (Annexed). The importers claimed the assessment under FCT heading 9018.9099 @ 10% Customs duty. In support of their claim the importers produced number of previous evidences (Annex at D-1, D-2, D-3 & D-4), wherein the aforesaid items were released under FCT heading 9018.9099 @ 10% Customs duty. Now the Group-VII is, however, of the opinion that the aforesaid items are more akin to suction tubes etc. and those are not specified in any of the sub-headings of 90.18 thus all the like products are correctly classifiable under FCT heading 9018.3990 @ 25% Customs duty. Owing to classification dispute the subject consignment has been allowed release provisionally by securing the differential amount of duties & taxes through pay orders in terms of CGO 21 of 1998, pending final decision through FCT Committee.

IMPORTER'S CONTENTION

- i) The heading 9018 in BTN covers Instruments and Appliances used in medical, surgical dental or veterinary sciences, including scintographic apparatus other electro medical apparatus and sight testing instruments.
- ii) There are 4 single dash headings, which are as under:-

- a) Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters.
- b) Syringes, needles, catheters, cannulae and the like:
- c) Other instruments and appliances, used in dental sciences:
- d) Other instruments and appliances.

iii). In the Explanatory Notes to BTN subheading (1) Instruments and appliances for human medicine for surgery there are 16 sub classification of which the relevant are quoted as below.

A) Instruments which may be used under the same names for several purposes for example:

- 1) Needles (for sutures, ligatures, vaccination, bloodtests, hypodermic needles etc)
- 9) Cannulae, catheters, suction tubes, etc.
- 15) Syringes of all kinds.

E) Anaesthetic apparatus and instruments (face masks, face-piece harness, intratracheal tubes etc).

G) Pharyngeal, oesophageal, stomach or tracheostomy instruments: oesophagoscopes, bronchoscopes, stomach pumps, intubation tube etc. It is our contention that items under classification (E) to (P) including (E) and (G) mentioned above fall outside the purview of classification A which covers specifically syringes, needles, catheters, cannulae suction tubes etc and the like.

4.) Since Anaesthetic apparatus & instruments (E) and Pharyngeal oesophageal stomach or tracheostomy instruments (G) are not specified in the tariff classification but are specifically mentioned under different heads E and G respectively, it is only logical that they be classified under single dash heading:

9018-9000: other instruments and appliances  
9018-9099: other.

5.) It may be pointed out that there is no similarity in appearance function or application of the feeding tubes and stomach tubes with the single dash heading syringes, needles cannulae, catheters etc and the like. Also traditionally in the medical literature and dictionaries they have always been classified as tubes and not as catheters.



- xii) It is, therefore, requested that a clear cut ruling be made classifying these medical devices according to function which are clearly mentioned in BTN and vague terms like and the like not be used to charge higher tariffs where items have a separate specific mention in the BTN classification and should be classified under 9018-9099 other.

GROUP'S CONTENTION

- i) Kindly see placed opposite letter dated 19.07.2000 of the importer M/s. Healthline Agencies, Karachi which is self speaking. They claimed the assessment of imported Feeding Tube and Stomach Tube under FCT heading 9018.9090 @ 10% C.D. on the arguments narrated above.
- ii) Perusal of the Tariff structure, Chapter Note and Explanatory Notes shows that the "Syringes, Needles, Catheters, Cannulae and the like" products falls under heading 9018.3000. It is pertinent to mention here that as per Explanatory Notes of FCT 9018 Cannules, Catheters, Suction Tubes etc. are of same family. Except only cardiac catheters classifiable under FCT heading 9018.9080 @ 10% C.D. rest of all other tubes, catheters etc. falls under FCT 9018.3990 @ 25% C.D. Inspection of the imported Stomach/Feeding Tubes clearly shows that these are not for cardiac use. The importers



themselves claiming the assessment under FCT 9018.9090 which is a residue heading.

iii) Considering the sample's use, appearance and tariff structure the imported items i.e. Stomach Tubes and Feeding Tubes are correctly classifiable under heading 9018.3990 @ 25% C.D. The importer have been informed/apprised about this position, however, they are still contended that the claimed FCT 9018.9090 is correct. In the presence of provisions of section 81 of the Customs Act, 1969, read with CGO 21 of 1998 the assessment was made provisionally under section 81 of the Customs Act, 1969, securing the differential amount through pay orders.

iv) In view of the foregoing the case is now submitted to the FCT Committee to resolve the dispute of FCT Classification.



( ASHER AZEEM GILL )  
Deputy Collector of Customs  
Appraisement (Gr-VII)

GOVERNMENT OF PAKISTAN  
APPRAISEMENT COLLECTORATE  
CUSTOM HOUSE  
KARACHI  
\*\*\*\*

Dated: 08/05/2001

NO. PCT/CC/22/2000 (A)  
SI/MISC/146/99-VIII

PUBLIC NOTICE NO. 06/2001 (A)

Subject: PCT CLASSIFICATION OF FRAME LOCKS FOR BICYCLE

A question has arisen regarding classification of "Gold Don" Brand frame Locks for bicycles whether these are classifiable under PCT heading 8301.1000 as Pad Lock or under PCT heading 8301.4090, i.e. other 'locks'.

The PCT Committee examined the classification of the subject locks. The locks are made up of moveable semicircular metal ring that passes through a housing pushed to the other end is secured by a key operated pad lock. In view of the construction of the lock and the definitions given in various dictionaries a "pad lock" is a detachable lock with a moveable semicircular bar, the free end of which is usually passed through a hasp and then lock shut to secure some thing using a pad lock. A pad lock thus may be a handcuff or a fetter.

According to the explanatory notes to HS Code 8301 it,

Inter-alia, covers:-

"Pad locks of all types for doors, trucks, chests, bags, cycles etc, including key operated locking hasps"

A hasp is described as a hinged metal fastening that fits over a staple and is secured by a pin, bolt or a pad lock. The subject lock has all essential characteristics of a pad lock of PCT heading 8301.1000.

It is therefore, notified that bicycle locks known as frame lock for bicycle is classifiable under PCT heading 8301.1000 as pad lock.

S. Ahmad  
(SHAHID AHMAD)  
Collector

Copy to:-

Chief (Customs Tariff),  
Central Board of Revenue,  
Islamabad.

request not allow delay + detention  
submitted plan

15/7/98

19/4/88

AC-UM

15/4

13.4.88

13/4/88

SI/MISC/146/97-VIII

In this case M/s. S. Muhammad Yousuf & Sons, Karachi, had imported a consignment of "Frame lock" for Bicycles and claimed the assessment/classification under PCT 8301.4010 @ 25% Customs duty, the samples of the lock is enclosed for perusal. The PCT 8301.4010 was also confirmed by the sheds, however, keeping in view the fact that PCT heading 8301.4010 only covers "Locks for suitcases and alike articles, thus, this PCT 8301.4010 was not considered for the assessment of the aforesaid locks, and the imported Frame Locks were classified under PCT 8301.4050 @ 45% Customs duty in the caption of "others".

Subsequently, the importers come up with the plea that the imported Frame Locks are kind of 'Padlock' and in terms of para (c) of the Explanatory Notes to heading 83.01 the said locks are correctly classifiable under PCT 83.01.1000, attention is invited towards importers' letter dated 05.04.1994. The Group is, however, of the view that the imported Locks are Frame Lock and there can not be considered as 'Padlock', thus, the imported Frame Locks are correctly classifiable under PCT 8301.5000 @ 45% Customs duty. In reply to importers' contention that as per para (c) of the Explanatory notes the Bicycle Locks are classifiable under PCT 8301.1000 as 'Padlock', it is stated that as per Brussels Nomenclature the PCT 8301 is divided into the following subheadings:

8301.1000	-	Padlock
8301.2000	-	Locks of kind used for motor vehicles
8301.3000	-	Locks of kind used for furniture
8301.4000	-	Others locks



GOVERNMENT OF PAKISTAN  
APPRAISEMENT COLLECTORATE  
CUSTOM HOUSE  
KARACHI  
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NO. PCT/CC/06/2001-APPG  
SI/MISC/IB/2367/2000-VI

DATED:- 29.05.2001

PUBLIC NOTICE NO. 08/2001-APPG  
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SUBJECT:- CLASSIFICATION OF LAROCHE PIN.  
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A dispute regarding classification of product namely "Laroche Pin" came up for discussion in PCT Committee.

2. According to literature, these Pins are made from high strength steel and have been specifically fabricated to install on the pulling machine, meant for garnetting woven/knitted clippings into fibres. The importer stated before the PCT Committee that their supplier is exporting these Pins world wide under PCT heading 8448.3200. Therefore, Custom House should also assess the same under PCT heading 8448.3200 as a part of the machine. The importer also provided the catalogue and the samples of fibres which were being manufactured by them from hoisery clippings.

3. The PCT Committee observed that the parts of Machinery are defined under Section note 2 of Section XVI of the Explanatory Notes and vide para 2(a), the parts of general use, even though useable with Machines of PCT heading 84.48, are to be classified under their own appropriate headings. The PCT Committee observed that the goods are similar to carding tacks and gil pins, which are used in the textile industry for textile carding machine and the like, and are specifically classified under PCT heading 73.17.

4. Considering the exclusion provided under Section XVI of Explanatory Notes to the Harmonized system, the PCT Committee unanimously decided that the "Loroche Pins" are correctly classified under PCT heading 7317.0000 of the Pakistan Customs Tarrif.

S. Ahmed  
(SHAHID AHMAD)  
COLLECTOR

Copy to:-

1. Chief Customs Tarrif, Central Board of Revenue, Islamabad.
2. All Concerned.

GOVERNMENT OF PAKISTAN.  
APPRAISEMENT COLLECTORATE  
CUSTOM HOUSE  
KARACHI  
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NO. PCT/05/2001-APPG  
NO. S1/984/2000AFU

DATED:- 6.6. 2001

PUBLIC NOTICE NO. 09/2001-APPG  
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SUBJECT:- CLASSIFICATION OF REDOX CAPSULE.  
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A dispute regarding classification of "Redox" capsule came up for discussion in the PCT Committee.

2. As per record and the representation made by the importer before the PCT Committee the goods are preparation of Vitamins & natural concentrates for reducing cholesterol and High Blood pressure, and for prevention of Cancers & Cardiovascular diseases. The assessment has been claimed by the importer under the PCT heading 30.04, stressing that the goods have therapeutic as well as prophylactic uses.

3. The PCT Committee observed that product namely "Redox" is in the form of soft Gel Capsules based on antioxidants, provitamins and natural concentrates, which are used to improve the general health of a person. The packing box produced before the Committee as sample itself indicates that the goods are "Not to be used as medicine". This fact was accepted by the representative of the importer himself. It was further observed that "Redox" has no use for the treatment of any specific disease. It has a general use to improve the health of a person. The product therefore, may be termed as "food supplement" for the purpose of maintaining health and no medicinal use can be attributed to the same. In terms of Explanatory Notes to heading 30.04 (page 470), such type of preparations are excluded and are classified under PCT heading 21.06.

4. The PCT Committee has therefore decided that the product namely "Redox" is correctly classified under PCT heading 2106.9000. This is for information of all concerned.

S. Ahmad  
(SHAHID AHMAD)  
COLLECTOR

Copy to:-

1. Chief Customs Tariff Central Board of Revenue, Islamabad.
2. All Concerned.

- 2 - 26/984/2004PL2

M/s. Meezab International Hyderabad have imported a consignment said to contain "REDOX - 500 mg Antioxidant Soft Gel capsule" from Germany and filed bill of entry for the clearance of the same under PCT heading 2936.9000 @ 10% Customs duty and sales tax free. Since the consignment was imported for the first time as such the importer was asked to provide full correspondence in support of claim that the goods are classified under PCT heading 2936.9000. In reply to the query the importer stated that the goods are not elopathic medicines but are antioxidant Soft Gel Capsules containing Vitamins & Natural Concentrates and are classified under PCT heading 3004.5090 @ 10% Customs duty.

It has clearly been mentioned on the packet that "NOT TO BE USED AS A MEDICINE". The ingredients shown on the packet are as under:

"Borage Oil, Evening Primrose Oil, Lycopene 6%, Coenzyme Q-10, Fish Oil, Soya Oil part hydrogenated, Bess wax, soya lecithin etc."

It is also mentioned that these capsules are formulated of prevention and the management of inflammatory diseases and for health management. Thus the consignment may be used for the diseases as well as the health management.

This group is of the view that the capsules namely REDOX is correctly classified under PCT heading 2106.9099 as a food supplement @ 35% Customs duty and 15% sales tax. However the importer does not agree with the classification i.e. PCT heading 2106.9099 and insisting that these goods are classified under PCT heading 3004.5090 on the ground that the capsules will be used for inflammatory diseases, prevention from Cancers and to reduce the High Blood Pressure.

Since these capsules have been imported for the first time and there is a dispute of classification as such it is proposed that file may be referred to PCT Committee alongwith sample to resolve the classification dispute.

Submitted please.



M. HAERAT KHAN  
Appraising Officer  
Custom House Karachi.

19/9  
STAFF  
CHIEF

DC (AFH)

AC PCT Committee  
Custom House

(2)

There is no need for PCT Committee.  
Please take decision.  
W/AF RA (AFH) 13/10/84  
MO



GOVERNMENT OF PAKISTAN  
APPRAISEMENT COLLECTORATE  
CUSTOM HOUSE  
KARACHI  
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NO. PCT/CC/QB/2001-A

Q  
DATED:- 12.06.2001

Mr. S. Shahanshah Hasnain,  
Secretary,  
Central Board of Revenue,  
Islamabad.

SUBJECT:- DETERMINATION OF PCT HEADING FOR "READY TO INSTALL  
COOLING AND REFRIGERATION EQUIPMENT FOR POULTRY  
PROCESSING PLANT".  
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Kindly refer to Board's letter No. 1(369)March/2000  
dated 23.04.2001 on the above noted subject. The Classification  
dispute of the above noted machinery was discussed in the PCT  
Committee meeting held on 26.05.2001 and 02.06.2001.

Importer stated that,

i) The chilling Plant is imported for installation  
with the main poultry plant as is evident from the  
drawings of the plant.

ii) At the time of cutting/packing of the poultry  
meat, the required temperature of the area should  
be between 9 C to 12 C, to minimize the growth of  
bacteria. Therefore, the subject refrigeration  
equipment is essentially required to be installed  
alongwith the plant.

iii) The refrigeration equipment is part and parcel of the plant, therefore, it should be classified alongwith the plant under H.S. Code 8438.5000.

vi) A foreign investment is made in this plant by a Belgium based company, therefore, the wrong classification will ultimately affect the stoppage of the further foreign investment in the country.

v) That the chilling unit of the plant was imported on the recommendation of the same supplier from M/s. Grasso, who designed the cooling plant which is suitable to be installed along with the plant.

2. The importers contention, that the goods should be treated as a complete plant for poultry meat processing, was infact based on Section Note 4 of the Section XVI of the Harmonized coding system which interalia states as under:-

"Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function."

3. During the discussion on 02.06.2001 it was observed that the text of PCT heading 8438, states that machinery, not specified or included elsewhere in this chapter is classifiable under PCT heading 84.38. It was unanimous view point of the PCT Committee that the Refrigeration Machinery is specified under PCT heading 8418.6900, therefore, it falls outside the scope of PCT heading 84.38.

PCT Committee further observed, that the subject note is applicable for the Machinery and not for the complete plant. The similar situation was discussed in CGO 18/74 dated 22.10.1974, wherein the classification of "Water electrolyzer plant" was discussed and it was ruled that individual components of the plants if not mounted on common base would be assessed under its own appropriate headings (Annexure-A). It was also observed that the PCT heading 84.34, which cover the machines for processing the Milk, excludes the refrigerating appliance (whether or not specially designed for cooling or keeping milk). Which further endorses findings as narrated in the CGO 18/74. Reliance was also made on Public Notice No. 4/89(A) dated February 1989 (Annex-B) wherein the classification dispute of power plant based on steam was discussed and it was ruled that all the individual components of the plant will be classified under their own respective PCT headings. Even if the argument of the importer that the refrigeration plant is a part of whole poultry plant is accepted the classification of the same remains in heading 84.18 by virtue of chapter Note 2 to chapter 84 of H.S. Code.



4. In view of the above discussion the PCT Committee has opined that the goods namely "Ready to Install Cooling and refrigeration equipment for poultry processing" whether imported together with the main plant or separately are correctly classifiable under PCT heading 8418.6900.

12/1  
(SHAHID AHMAD)  
COLLECTOR

Copy to:-

Collector of Customs Port Qasim with refer to their letter  
No. SI/MISC/BG/102/97-PQ dated 03.04.2001

51 / 102 / 97-50

## SUMMARY

M/s. Artal International (Pvt) Ltd. Lahore had imported poultry computerized chilling system claimed to be integral part of poultry processing plant and sought clearance of the goods under PCT heading 8438.5000 leviable to customs duty at the rate of 10%. The importers explained that this cooling & refrigerating unit is meant to maintain the temperature of room for poultry processing. This unit was integral part of the whole processing plant which was being imported in different partial shipment.

On the other hand the customs staff was of the firm view that the aforesaid chilling system being independent unit instead of integral part attracted PCT heading 8418.6900 leviable to 25% custom duty. Importers did not agree with the findings of customs thus a classification dispute arose between the customs & importer.

However, goods were released provisionally against Bank Guarantee covering differential amount of taxes involved by the Collector Port Qasim on 13.11.97 & the matter was referred to PCT Committee Group-II Custom House Karachi on 8.6.98 to determine correct PCT heading, but till date no decision of the PCT committee is forthcoming and the matter is dragging on endlessly.



GOVERNMENT OF PAKISTAN  
APPRAISEMENT COLLECTORATE  
CUSTOM HOUSE KARACHI

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NO.Reg.SI/MISC/448/2001-VII

Dated 16-11-2001

Assistant Collector of Customs,  
Appraisement (P.C.T. Committee),  
Custom House,  
Karachi.  
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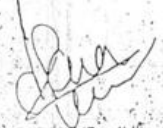
SUBJECT : P C T C O M M I T T E E  
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M/s. Granda International imported a consignment  
Electric Sauna Bath Cabin and sought release of the same under  
PCT 9506.9900.

2. Since the claimed PCT deals with the articles and  
equipment for general physical exercise, gymnastic athletics  
other sports or out door games, therefore, the subject electric  
sauna bath cabin which as per its literature is an equipment that  
generates steam for having steam bath, may not be classified in  
Chapter-95 because goods are not article or equipment for general  
physical exercise as per their essential character, the same may  
be classified in Chapter-85.

3. However, importer contested its declaration stating  
goods to be meant for fitness and to ~~give~~ relief from certain  
muscular and bone pain.

4. Literature alongwith product catalogue is  
therefore, referred in order to determine appropriate  
classification of the goods.

  
Deputy Collector of Customs  
Appraisement (Group-VII)





WCO-010 CIS-SIC

WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANESEstablished in 1952 as the Customs Co-operation Council  
Cr    en 1952 sous le nom de Conseil de coop  ration douani  re

TARIFF AND TRADE AFFAIRS DIRECTORATE

TEL : 32 2 209 92 01

FAX : 32 2 209 94 92

DESTINATION - FAX : PAKISTAN (92) 51 920 26 73

PAGES : 2

DATE : Brussels, 11 July 2001.

TO : Mr. Muhammad Afzal Bhatti,  
Head of Customs Tariff DepartmentFROM : Mr. H. KAPPLER  
Director

Your ref. :

WCO ref. : 01NL0600E - Valid

Serial No.

Dear Sir,

**SUBJECT :** Harmonized System (HS) classification of coiled copper or aluminium rods

Thank you for your letter dated 16 March 2001 requesting the Secretariat's opinion on the classification of coiled copper and aluminium rods in the Harmonized System (HS).

Description

According to the information provided, the products at issue would appear to have the following characteristics : they are coils of rods of regular or irregular shape, made of copper or aluminium, with a diameter of 8 to 10 mm. They are hot drawn and imported for manufacturing copper or aluminium wire and profiles. Your administration would like to know whether these products should be classified in heading 74.08 or 76.05 (depending on the constituent material) or whether they should fall in heading 74.07 or 76.04, as claimed by the importer, who maintains that they were put up in coils only for transportation purposes.

Headings 74.07 and 76.04

These headings cover copper and aluminium bars, rods and profiles. These products are defined by Note 1 (d) to Chapter 74 (for copper) and by Note 1 (a) and (b) to Chapter 76 (for aluminium), according to which, in order to be classifiable in these headings, the products must not be presented in coils. However, it appears from the information you provided that the products at issue are presented in coils. The Secretariat therefore feels that the products cannot be classified in headings 74.07 and 76.04.

*URGENT**on relevant file  
also inform R&S**S. M. 11*

17:07

WCO-010 CIS-SIC

32 2 209 94 95 P.02/02

- 2 -

Headings 74.08 and 76.05

The products at issue are hot drawn from copper or aluminium cathodes. According to the importer, they are raw materials to be used for manufacturing copper or aluminium wire put up in coils. The texts of Note 1 (f) to Chapter 74 (for copper) and of Note 1 (c) to Chapter 76 (for aluminium) suggest that the above headings cover the products under examination. Thus the products should be classified in accordance with these Notes.

The Secretariat would therefore classify "copper or aluminium rods", hot drawn and coiled, in heading 74.08 or 76.05 depending on the constituent material, by application of General Interpretative Rule 1.

I trust that the above advice will enable you to resolve the problems encountered by your administration.

Publication on Internet

The Secretariat will publish an extract of the above classification advice on the WCO Member Web site, one month after the date of this letter, unless you have notified the Secretariat that this correspondence should not be included in that publication.

Yours faithfully,



H. KAPPLER,