

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI

NO. CC-24/2002-A

DATED: 28-01-2004

(CC-06/2000)
(PCT/CC/06/2000-APPG)
(S1/MISC/90/98-OIL)
(S1/MISC/653/03-II)

PUBLIC NOTICE NO. ⁰¹---/2004 -A

SUBJECT: Amendment in Public Notice 18/2000 (Appg)
re: CLASSIFICATION OF n-HEXANE.

The classification of "N-Hexane" in H.S 2710.0099 had earlier been decided by the Classification Centre and circulated vide Public Notice 18/2000 (Appg) dated 16-10-2000. Due to changes in the Tariff headings, the heading 2710.0099 no longer exists and in its place now the correct heading for N-Hexane, is 2710.1190. The Public Notice 18/2000 (Appg) is amended to this extent.

(Mahboob Saqib Khan)
Collector

Copy:

1. Secy Tariff-I, Central Board of Revenue. For information
2. Collector of Customs (Preventive) w.r.t case file (S1/MISC/90/98-OIL)
3. All Collectorates.

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE, KARACHI

CC-65/03-A
No. SI/DP/523/96-III-PSI

Jan, 29/1/2004

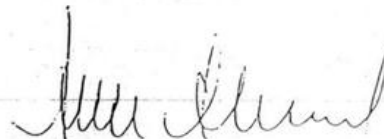
M/s. Anis Tyre Corporation,
105, Uzma Arcade, Main Clifton Road,
Block-7, Clifton,
Karachi.

SUBJECT: CLASSIFICATION OF TYRE AND TUBE SIZE 185/75R*14 XCA FOR LIGHT TRUCK.

Please refer to your letter No. NII. dated 08.04.2003 on the subject cited above.

2. The issue concerning the dispute on import of Tyres and Tubes 185/75 R-14C XCA for Light Truck was taken up for discussion. The catalogue of the Michelin Brand tyres has been produced alongwith the confirmation of the local manufacturer i.e. M/s. General Tyre and Rubber Co., that the said tyres size is for commercial light trucks. The catalogue description as well as tread pattern and ply rating has been seen to be for light truck use.

3. In view of the foregoing the Classification Centre is of the opinion that Tyre size 185/75R-14C XCA TL for light truck is appropriately classifiable under PCT heading 4011.2010 as per Pakistan Customs Tariff 2003-2004.



Additional Collector of Customs
Classification Centre

Copy to :-

1. D.C.A (Group-III).
2. Copy to Classification Centre for record.

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI

No. CC-10/2004-II


Dated: 20-4-04

Mr. Faiz Ahmad,
Secretary (Customs Tariff),
Central Board of Revenue,
Islamabad.

Subject: S.NO 260 HS NO 3003.0000, 3004.0000 HOMEOPATHIC AND BIOCHEMIC
MEDICINES INCLUDING RAW MATERIAL THEREOF (EXCLUDING COSMETIC
AND MEDICATED HAIR OIL)

Kindly refer to Board's letter C.No. 5(I) Tar-1/94 dt. 7-04-04, on above subject regarding classification and import status of "MOOV", "ITCHGUARD" & "KRACK" products. The classification matter has been decided by the classification centre (copy enclosed).

2. The matter of import status hinges on whether the subject items are "Homeopathic or Bio-Chemic" as required vide serial number 260 (Annex-B) to be importable from India. Bio-Chemic are medicines, in miniscule dosage, meant to supplement various salts in the body as per quasi-homeopathic system founded in Germany. In the opinion of Appraisement Collectorate, subject items are neither homeopathic nor Bio-Chemic. Collectorate of Port Qasim may decide import status in light of above and the Import Policy Order.


(Mahboob Saqib Khan)
Collector

Encl: As Above

Copy: Collector of Customs (Port Qasim) for information.

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI

No. CC-10/2004-II

Dated: 17-4-04

Mr. Faiz Ahmad,
Secretary (Customs Tariff),
Central Board of Revenue,
Islamabad.

Subject: Classification of MOOV, ITCHGUARD & KRACK products

Kindly refer to above subject referred to the Classification Centre vide Board's letter C.No. 5(I) Tar-I/94 dt. 7-04-04. The classification issue was discussed with the representatives of the importers as well as the dealing Collectorate, on 10-4-04, and further deliberated by the committee. The classification options are 3004.9010 & 3004.9060.

2. The first product "MOOV" has following composition:

Oil of Winter green (Methyl Salicylate)	15%
Pudinah ka phool (Menthol)	5%
Tarpin ka tel (Turpentine oil)	3%
Nilgri Tel (Eucalyptus oil)	2%
Ointment base to make	100%

The "ITCHGUARD" has similar ingredients & "KRACK" cream is stated to comprise of

Combined processed extract from Daruaridra, Kampilak, Pakhanbhed, Manjistha, Dodishak and Sarjara- A.B	35.4% w/w
Raktapuraka A.B	3.6% w/w
Cream Base to make	100%

The main ingredient is Methyl Salicylate, a chemically defined compound, derived by heating Methanol and Salicylic acid in presence of sulphuric acid or distillation, and it gives the product its essential character. Methyl Salicylate has been adjudged to be drug (ref NLR 1987, Criminal Kar 745) and is also the main ingredient of IODEX and VINTOGEN product useable for similar indications. Similarly the ITCHGUARD product ingredients are similar to Rashnil cream. Ointment being pure petroleum base and cream being a stable emulsion produced by aqueous solution plus petroleum jelly in presence of emulsifying agent and all established emulsifying agents are recognized chemicals of H.S. chapters 29, 30, 32 & 38, therefore the claim of the subject product(s) being Ayurvedic is not substantiated. Unani or Ayurvedic medicines have no petroleum base nor are the ingredients fine enough to form uniform ointment/cream. The product is therefore a medicinal ointment classifiable in H.S 3004.9060. On same analogy the "ITCHGUARD" as well as "KRACK" is also classifiable in H.S 3004.9060.

4. For deciding the importability issue, the fact to be decided is whether the above items are Homeopathic or Bio-chemic, which is a qualification of import given in the import policy and not in the customs H.S code. Thus it is to be determined by the concerned assessment group, as it is not the purview of the classification centre

[Signature]

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CLASSIFICATION CENTRE
CUSTOM HOUSE
KARACHI

No.CC01/03-A

DATED: 24-04-2004

Subject: CLASSIFICATION OF "TYLAN 250 PREMIX" IMPORTED BY M/S ICI PAKISTAN LTD.

The issue of classification of above item was previously decided vide classification decision of even number dated August 11, 2003. The importer had represented against the decision to the Board which vide letter C.No.3(17)T.I/96 dt 9-10-03, instructed the custom house to re-examine the issue. Consequently the classification committee reviewed the case and heard fresh arguments from the importer and their representatives on various dates and finally on 27-3-04. The following arguments were made by the importer:

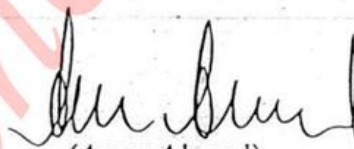
- i) The product cannot be classified in H.S 30.03 as it is in retail pack and has more than one ingredient, so it should be in 30.04 and not in 30.03 or 23.09.
- ii) In the product Tylosin is 25%, excipients (soya bean meal) are 73% and anti-dusting oil is 02% therefore more than one ingredient and Tylosin is more than 8% to 16% range of anti-biotic given in H.S 23.09.
- iii) In 30.04 there is no issue of single or more ingredients as both mixed and unmixed are classified there.
- iv) The three conditions for 30.04 are met:
 - a) Mixed or unmixed product
 - b) It is therapeutic or prophylactic use (literature says it has anti-biotic therapeutic management tool.

The department on the other hand is of the view that being a pre-mix, it falls squarely in H.S 23.09 and being a specific heading, it is to be preferred over general headings and first it should be decided as inapplicable before moving on to 30.04 or 38.24. If not in 23.09 then it would be a preparation of H.S 38.24 as it falls short of being a medicinal preparation.

2. The classification committee has considered the view point of the importer and department. The headings considered were 23.09, 30.04 and 38.24. Heading 23.09 caters for (a) complete feeds, (b) feed supplements and (c) preparations known in the trade as "premises". The product in question is undeniably a Premix, as labeled also and clearly

defined in H.S 23.09 (II) (C) (1) & (3) as having among other things, anti-biotics as well as soya bean meal as carrier. Proviso (b) refers to preparations consisting of an active substance mixed with a carrier and generally having an antibiotic range of 8% to 16% used as basic material in preparing, in particular, "premixes". In subject case the preparation is not used to prepare a premix but is the premix itself. Further the range given is general and not binding. Finally only the medicinal preparations, with a much higher concentration of active substance, put up in a different way, are excluded. In subject case the concentration of active substance is not much higher and it is not put up in a different way, eg. inject able or soluble etc.

3. The committee decided that the product "TYLAN 250 PREMIX" is declared as a premix of poultry feed and has the essential character of a premix, clearly described in explanatory notes to H.S 23.09 and should be classified in H.S 23.09.



(Amer Ahmad)

Additional Collector

(Chairman Classification Committee)

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CLASSIFICATION CENTRE
CUSTOM HOUSE
KARACHI

No.CC-05/04-A

DATED: 07-06-2004

To:
Mr. Abdul Mateen
M/s Shariq Enterprises
Karachi

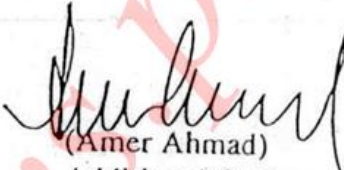
Subject: CLASSIFICATION OF HOT ROLLED STEEL WIRE ROD IN COILS

A meeting of the classification centre was held on 27-03-2004 to discuss the classification of subject goods imported by M/s. Shariq Enterprises, (vide IGM No. 237/2003 dated 08-02-2003, Index No. 161), and was attended by:

1. Mr. Azhar Hussain Merchant,
Assistant Collector of Customs, (Classification Centre)
2. Mr. Abdul Mateen, Proprietor
M/s. Shariq Enterprises
3. Mr. Niaz Khan, Manager Accounts
M/s. Shariq Enterprises.

2. The classification centre scrutinized the arguments presented by both, the importer and the Custom House Group. The classification issue was between H.S 72.27 and 7228.2090. Essentially the issue revolved around whether the imported goods, pictured below, are regularly or irregularly wound coils, and secondly whether the PCT heading 7227-9000 only covers goods which are cut to length. The importer is of the view that this i.e his goods as per picture, is the industry standard way of winding such steel rod/wire and this is, or should be, what is meant by regularly wound coil in case of steel. The Customs, however, disagree and as a counter argument wanted the importer to show what then an irregularly wound coil would look like as mentioned in the tariff. The importer could not explain or show a picture of what an irregular coil looks like if he was of the opinion that subject goods were regular wound coils.

After perusal of the specifications of the imported coils, and the photograph of the wound coils the classification centre is of the opinion that these are in irregularly wound coils, as such classifiable under heading 72.27, as per their composition.


(Amer Ahmad)
Additional Collector

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CLASSIFICATION CENTRE
CUSTOM HOUSE

CC-25/03.
S1/Misc/443/03-V

Dated: June 07, 2004

Mr. Aman Zafar
M/s Universal Cables Industries Ltd.
Karachi

Subject: CLASSIFICATION OF HOT ROLLED COPPER WIRE ROD

In this case M/s Universal Cable Industries imported the goods declared to be "Continuous Cast hot rolled un-annealed Copper Wire Rod 99.95% pure, having variable cross sectional of 8mm+0.38, vide IGM NO.1683/03 dated 16.10.2003, Index No. 296 and claimed PCT heading 7403.1900, whereas customs was of the opinion that goods are correctly classifiable in H.S 74.08.

2. The meeting of Classification Centre was held on 07.03.2004 to discuss the classification of subject goods imported by M/s Universal Cables Industries Ltd., and was attended by:

- i). Mr. Azhar Husain Merchant Assistant Collector of Customs
(Classification Centre)
- ii). Mr. Aman Zafar Director, M/s Universal Cables
Industries Limited
- iii). Concerned staff of group-V

3. The importer's arguments are as follows:

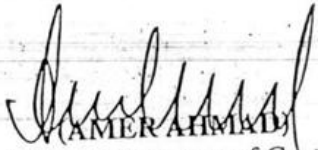
- i) The imported material Copper Wire Rod is stock for wire drawing. The cross-section of the wire Rod is variable and not uniform. It is in semi-finished form and is intermediary product to draw wire through a die;
- ii) The material is wound irregularly in uneven layers from top to bottom and outside/inside layers are not in one even plane. This irregular laid bundle is strapped to a wooden pallet, and as such, the packing does not qualify simple and technical meaning of a coil;
- iii) In view of above factual positions it does not qualify for classification under heading 74.07, as per note 1(D) of chapter 74, since the cross section and packing criteria are not met;
- iv) As per last para of Note 1(d) to chapter 74, (reproduced below for reference), the goods are classifiable under heading 74.03: "Wire bars and billets with ends tapered or otherwise worked simply to facilitate their entry into

machines for converting them into, for example, drawing stock (wire rod) or tubes, are however to be taken to be unwrought copper of heading 74.03".

4. The Custom House group is however of the opinion that the subject goods are classifiable under heading 74.08 on the basis of following arguments:

- i) The subject goods are in coils and as per note 1(d) to chapter 74 it can not be treated as Bar or Rod, but as 'Wire' under heading 74.08.
- ii) Central Board of Revenue, vide letter C. No. 2(II) T-II/91- Vol II dated 20-1-2003, has also endorsed the above stated point of view that the classification of these goods are to be determined on the basis of their mode of presentation i.e. whether these are in coil or not. If in coils, these are to be treated as wire, otherwise these are treated as Bars/Rods.
- iii) The matter stands finally decided by WCO, vide its letter dated 11.07.2001, which categorically confirmed that such goods, if presented in coils, are classifiable under heading 74.08.

5. The classification Centre, after going through the arguments of both, the importer and the Custom House group, is of the opinion that these goods are not classifiable under heading 74.03 as unwrought copper, because these are hot rolled wire drawing stock (wire-rod), an advanced stage of unwrought copper. Further the subject goods are more appropriately classifiable under heading 74.08, as these are in coils, as also suggested by WCO in an identical case communicated vide letter Ref. No. 01NL0600E-Vg/id dated 11.07.2001.


(AMER AHMAD)
Additional Collector of Customs
Appraisement-II

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE KARACHI

No.Reg.SI/MISC/I796/04-AFU
CC-09/03-A

Dated : 28.06.2004.

The Additional Collector of Customs,
Air Freight Unit,
Jinnah International Airport,
Karachi.

SUBJECT : CLASSIFICATION OF AUTOMATIC DATA PROCESSING MACHINE -
MULTI SERVICE SWITCH, PASSPORT 7480 (ATM EQUIPMENT).

A meeting of the classification centre was held on 30.10.2003 and discussed the classification issue of the subject goods imported by M/s. Pakcom (Pvt) Ltd. Vide IGM No. D-6250/02 dated 1708.2002, Index No. 2A.

Arguments and Contention of Importer.

It was stated that Passport 7400 switches are multi-service switches, working in Computer Net Complex, equipped with redundant control processors, cooling fans and optional redundancy for various functional processors being a hardware it may be classified under heading 8471 instead of 8517. It was also contended that telecommunication apparatus and automatic data processing machine both are covered under Special heading 9934 for the exemption of duty and exemption of sales tax vide Serial No. 45 of Schedule-VI of the Sales Tax Act, 1990 irrespective where it find place in respective heading from Chapter-1 to 97. During the meeting, written reply was also presented which stated that :-

1. The subject equipment is manufactured by Nortel Networks Canada. The HS Code provided by the Nortel is 8471.4900 that is (9934) (copy of catalogue provided).
2. The equipment is an IP Device and used in :
 - a). Internet Data Transmission.
 - b). Billing Data of Customers.
 - c). Network connectivity of Internet/ E-mail between different Nationwide offices.
 - d). Data Compression.
 - e). Used as a backbone equipment for data processing with switching equipment.
3. Explanatory Notes of 84.71 clearly indicate that :
 - i). A central processing unit which generally incorporates the main storage, the arithmetical and logical elements and control elements ; in some cases, however these elements may be in the form of the separate units.

- ii). An input unit which receives input data and converts them into signals which can be processed by the machine.
 - iii). An output unit which converts the signals provided by the machine into an eligible form (printed text, graphs, displays, etc.) or into coded data for further use (processing control etc.).
4. Identical goods are being routinely cleared by under H.S. Code 8471.4900 by Islamabad Customs Authorities, being imported by M/s. Apollo Telecom.

Department's Contention.

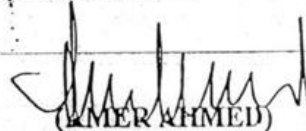
The imported item is FM Transmitter used in Cellular Mobile System for the processing of data that billing and other digital functions as programmed with the requirement of the company. It is an equipment for telecommunication system and has no relation with the computer and information technology and as such it may be classified only in Chapter-85 i.e. 8517.8090 instead of Special heading 9934 claimed by the importers.

After listening to the arguments from both sides, and going through the product literature, the Classification Centre has reached the following conclusion :-

Passport 7400 Multi service switches are versatile switching apparatus of communication having multiple functions. They may be based on line or wireless switching for managing ATM Network System, and other applications. This apparatus has the capability to provide the following facilities to line or wireless communication system :-

1. ATM Services.
2. ATM Traffic Services Management.
3. Circuit emulation services.
4. IP Services.
5. Frame relay services.
6. Voice transport services.
7. Networking services.

Such type of automatic switching system are clearly mentioned under PCT heading 8517.3000. The subject goods are, therefore, classifiable under PCT heading 8517.3000.



(KAMAL AHMED)
Additional Collector of Customs
(Appraisalment-II)

Copy for information to :-

M/s. Pakcom (Pvt) Ltd. World Trade Centre, 10 Khayaban-e-Roomi, Clifton, Karachi.

PASSPORT 7480 (ATM EQUIPMENT)
AUTOMATIC DATA PROCESSING MACHINE

- 1- The subject equipment is manufactured by Nortel Networks Canada.
- 2- The HS Code provided by the Nortel is 8471.4900 that is (9934).
- 3- The equipment is an IP Device and used in:
 - a- Internet Data Transmission.
 - b- Billing data of customers.
 - c- Network connectivity of Internet and E-mail between different Nationwide offices.
 - d- Data Compression.
 - e- And used as a backbone equipment for data processing with switching equipment.

4- In support of above facts, please enclosed herewith:

- a- Equipment catalog from Nortel.
- b- Explanatory Notes of 84.71 (Automatic Data Processing Machine) clearly indicates that:

“Digital data processing machine usually consist of a number of separately housed interconnected units. They then form a “System”.

A complete digital data processing system must comprise at least,

- 1- A central processing unit which generally incorporates the main storage, the arithmetical and logical elements and control elements; in some cases, however these elements may be in the form of the separate units.
- 2- An input unit which receives input data and converts them into signals which can be processed by the machine.
- 3- An output unit which converts the signals provided by the machine into an into eligible form (printed text, graphs, displays, etc) or into coded data for further use (processing control etc)”.

5- Furthermore, as per our information the equipment is normal routine import of M/s. Aplollo Telcom Islamabad, authorized agent of Nortel Networks in Pakistan and they are regularly importing the said equipment at Islamabad airport under the HS Code No. 8471.4900.

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE, KARACHI

Aug, 21-8-2004

No. CC-08/2004-A
SI/MISC/54/04-VI
SI/MISC/84/04-VI

1. M/s. Pakistan International Container Terminal Limited,
Karachi
2. M/s. Karachi International Container Terminal Limited,
Karachi

SUBJECT: CLASSIFICATION OF RUBBER TYRED GANTRY CRANES (MOBILE LIFTING
FRAMES) LIFTING CAPACITY 41 LT.

Please refer to your letter No. NIL dated 27.03.2004 on the above noted subject.

2. The issue concerning classification dispute on import of Rubber Tyred Gantry Cranes (Mobile Lifting Frames) lifting capacity 41 LT was taken up for discussion in the Classification Centre. The catalogue alongwith technical data duly supported by specification as well as web-site printouts were provided which specifies description given at HS Code 8426.1200 para 8 of the Brussels Explanatory Notes Sec XVI.

3. In view of the foregoing the Classification Centre is of the opinion that Rubber Tyred Gantry Cranes (Mobile Lifting Frames) lifting capacity 41 LT is appropriately classifiable under PCT heading 8426.1290 as per Pakistan Customs Tariff 2003-2004.


(AMER AHMED)

Additional Collector of Customs
Classification Centre

Copy to :-

1. DCA (Group-VI)
2. Classification Centre for record

TEST MEMO 10376

PART-I (TO BE FILLED IN BY IMPORTER/EXPORTER/CLEARING AGENT)

1. Name & Address of Importer/Exporter: M/S CRESCENT STEEL, AND ALLIED PRODUCTS LTD.
9TH FLOOR, SIDCO AVENUE CENTRE 264 KARACHI.
2. I.G.M. No. 1785 Date: 18-11-2004 3. Index No. 132
4. Vessel's Name: PII HE
5. B/E Machine No. 219 Date: 11-12-2004 6. C.H.A.L. No. 17/88-89
7. Description: "ADHESIVE E MB 158DH." 8. Code No. 2P/5772/PPIC
DP. 174
9. Generic Name: _____
10. H.S. No. 3901.1000 11. Country of Origin: CHINA
12. Name of Manufacturer: M/S CRESCENT STEEL, AND ALLIED PRODUCTS LTD.
(with complete address) 9TH FLOOR, SIDCO AVENUE CENTRE 264 KARACHI.
13. Previous T.R. No. _____ Date: _____ 14. Literature attached: _____
(duly attested)

USE 2004-2005/DP/HYD/11

DTB-1-05

Signature with Seal of Importer / Exporter / Clearing Agents

PART - II (TO BE FILLED IN BY THE APPRAISING GROUP)

1. Test Report No. _____ Date: _____ 2. Alternative H.S. No. _____
3. Previous T.R. No. _____ Date: _____ Literature attached: _____
5. Tests Required:
 - i) Composition. _____
 - ii) _____
 - iii) _____
 - iv) _____

Signature Alina Akmal
B-1 LAND CUSTOMS POST

PART - III (TO BE FILLED IN BY SHED STAFF)

1. Seal No. _____ Despatch No. 1135 Date: 08-01-05
2. Description on Packages: _____ 3. Package/Container No. _____
(from which sample drawn)

Signature and Seal of
Importer/Exporter/Clearing Agent

Signature and Seal of
Drawing Officer
Executive Officer
Dry Port, Hyderabad

DESPATCHER
Office of the Asst. Collector
Signature and Seal of
Asst. Despatcher
Hyderabad Road, Hyderabad