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. - 0/

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.

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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

NO. PCT/CC/06/2000-APPG

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

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 Norrial 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 methylcyclopantane. 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"

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.
- 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.

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.

COLLECTOR

- 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%

Copy to;

- i) CBR for information.
- ii) All the Collectorates.