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GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI.

No. CC/18/05 (A)

Dated: 12-8-2005.

PUBLIC NOTICE No. 11/05-APPG

Subject: IMPORT OF UNSATURATED POLYESTER FILM UNDER PCT
3920.6310.

The issue regarding classification of un-saturated polyester film was discussed in classification committee's meeting. It was noticed that heading 3920.6000 meant for films of poly carbonates, alkylid resins, poly allyl esters or other poly esters has been further sub-divided as below:-

of poly carbonates, alkylid resins poly allyl esters or other poly esters.

3920.6100	--	of poly carbonates
3920.6200	--	of poly (ethylene tere phthalate)
	--	of un-saturated polyester
3920.6310	---	of polyester film
3920.6390	---	other
3920.6900	--	of other polyesters.

At page No. 730 of the Explanatory Notes to HS under heading 39.07, it has been mentioned that polymers based on esters of tere Phthalic acid [e.g. poly (butylenes tere phthalate)] constitute saturated polyesters. In view of this films made of polymers of poly (ethylene terephthalate) (PET) fall out-side the ambit of two dash sub-head 6300 of heading 39.20 which is meant for films of un-saturated polyesters.

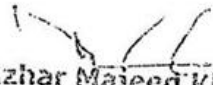
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3. The saturated polyesters will attract classification under heading 3907.9900. Since films of poly (ethylene tere phthalate) (PET) are specified under sub-head 6200 of heading 39.20 the goods by virtue of Rule 1 to General Interpretation Rules, will attract classification in this sub-head and in no other sub-head of heading 39.20.

4. Keeping in view the Customs Dry Port Lahore's test report confirming that the goods were films of poly (ethylene tere phthalate), the Committee did not approve classification of the impugned films under heading 3920.6310 and ruled that such films are correctly classifiable under heading 3920.6200 of the Pakistan Customs Tariff.

Encl: As above.


(Azhar Majeed Khalid)
Collector