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GOVERNMENT OF PAKISTAN  
APPRAISEMENT COLLECTORATE  
CUSTOM HOUSE  
KARACHI.  
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CC-62/03-A  
S1/MISC/140/97-VII

Dated 23.08.2005

PUBLIC NOTICE NO. 12/05/APPG

**Subject: TARRIF CLASSIFICATION OF GLASS BEADS TYPE A SIZE 14MM WITH TWO HOLES AS PARTS OF CHANDELIER.**

A dispute has arisen regarding classification of the "glass beads" Type A size 14mm with two holes. The importers claimed assessment under PCT heading 9405.9110 on the ground that the subject goods are identifiable glass parts of chandeliers. Further, the importer contended that classification under heading 9405.9110 is in line with the practice of the Collectorate. The other view was that the goods are nothing but "glass beads" of heading 7018.9090.

2. The matter was referred by the PCT committee. The under reference goods glass beads.type A of 14 size were declared by the importers on the G.D. as parts of chandelier. On inspection of the representative samples by the members of PCT Committee it revealed that these are glass beads with two holes specifically designed as pendants for Chandelier. At S. N. 1 page 1909 of the Explanatory Notes to H.S. "Chandelier Trimmings" such as leaf shaped designs, flower shaped pieces, pendants small plates etc. have been classified under heading 94.05.

3. In view of the above, PCT Committee decided that the impugned goods are not simply glass beads of heading 70.18 but identifiable parts of Chandeliers correctly classifiable under heading 9405.9110.

(Azhar Majeed Khalid)  
Collector

Incl: As above.