GOVERNMENT OF PAKISTAN COLLECTORATE OF CUSTOMS (APPRAISEMENT) CUSTOM HOUSE, KARACHI

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No.CC-10/06(A) ITC-36/06-PQ 11 th August, 2006

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Subject:

CLASSIFICATION OF PP BATTERY SEPARATOR SIZE 137x113x1.2MM

The classification of PP Battery Separators came up for discussion in PCT Committee on 10.07.2006. The following attended the meeting:

01.	Mr. Muhammad Siddique, Additional Collector, Appraisement-I	Chairman PCT Committee	
02.	Mr. Javed Iqbal Butt, Deputy Collector Appraisement (Group-III),	DC Classification Committee	
03.	Mr. Muzaffar Rizvi, Principal Appraiser (Group-II),	PA Classification Committee	
04.	Mr. Javed Ahsan, Principal Appraiser, Appraisement (Group-IV)	Member PCT Committee	
05.	Mr. Mehmood-ur-Rehman Baig, Principal Appraiser, (AFU)	Member PCT Committee	
06.	Mr. Shafiullah, Principal Appraiser, (Group-III)	Member PCT Committee	
07.	Mr. N.A. Siddique, Chemical Examiner, Custom House Laboratory	Member PCT Committee	
08.	Mr. Abu Baker	Representative of Importer M/s. AMS International, Lahore	
09.	Mr. Shafqat Hussain	Representative of Importer M/s. AMS International, Lahore	

2. The product is comprised of Polypropylene sheets of size, $137 \times 113 \times 1.2$ mm and $137 \times 149 \times 1.2$ mm. The Custom Laboratory tested the subject goods and reported as under:

"It is a sheet material with corrugated appearance and found to be composed of short fibrils of polythene / polypropylene plastic. It possesses typical leaning characteristics like filter paper. On the basis of composition, the classification under heading 39 of HS appears to be likely".

On the strength of Customs Laboratory report the staff of Port Qasim Collectorate is of the view that PP Battery Separators attracts classification under heading 3920.2090 being sheets made of plastics.

3. The importers explained that the imported goods constitute parts of battery. These are not ordinary sheets but are cut to size and have specific construction and use. The separators are used to prevent direct contact between plates of opposite polarity while freely permitting electrolytic conditions. The importers furnished literature showing technical data of the impugned battery separators as below:

Testing Item	Unit	Technical Data	Actual Testing Data	Remark
Resistance	Ω	0.0024 Max	0.00056	
Moisture	%	1 Max	0.11	
Tensile strength	MPa	3.00 Min	3.61	
Porosity	%	45 Min	80.8	
Maximum Pore Size	μm	45 Max	. 37	
Iron content	%	0.04 Max	0.0001	
Mn content	%	0.003 Max	0.001	
Free Cl	%	0.003 Max	0.001	
Reduced potassium permanganate	MI/g	15 Max	2.00	
Wt loss on acid	%	2 Max	0.09	USA Grace Co. standard
Size stability	%	1 Max	Longitudinal: 0.14 Lateral: 0.12	Same as above
Foaming			Qualified	

4. The representatives of the importers drew attention towards Note 2
(P) to Chapter 39 of the Pakistan Customs Tariff which excludes "articles of section
XVI (machines and mechanical or electrical appliances)" from the purview of

Chapter 39. Furthermore, "separators" are specifically mentioned in the heading "Parts" at page No. 1632 of the Explanatory Notes to Harmonized System reproduced below:

PARTS

Subject to the general provisions regarding the classification of parts (see the General Explanatory Notes to Section XVI), the heading also covers parts of accumulators, e.g., containers and covers; lead plates and grids, whether or not coated with paste; separators of any material (except of unhardened vulcanised rubber or of textile material), including those in the form of flat plates merely cut into rectangles (including squares), meeting very precise technical specifications (porosity, dimensions, etc) and hence ready for use.

The goods being identifiable part of the battery having specific size, construction, usages attracts classification under heading 8705.9000 as "part" by virtue of General Interpretative Rule 1 & 7 of the Pakistan Customs Tariff.

5. After deliberations on the subject, the committee unanimously decided to classify poly propylene battery separators under heading 8507.9000.

(Musarrat Jabeen) Collector