

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

No. CC-11/06(A)
IB(C)/201/2006-AFU

11th August, 2006

PUBLIC NOTICE NO. 17 / 2006(A)

Subject: CLASSIFICATION OF MOTOR MOWER.

The Collectorate of Customs, Preventive, Air Freight Unit, Karachi forwarded an issue of classification of Motor Mower for consideration and decision by the Classification Committee. The meeting of the Committee was accordingly called on 10.07.2006 which was attended by the following:

01.	Mr. Muhammad Siddique, Additional Collector, Appraisement-I	Chairman PCT Committee
02.	Mr. Javed Iqbal Butt, Deputy Collector Appraisement (Group-II),	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. Fayyaz Moosa	Representative of importer M/s. Green Land Tractors.
08.	Mr. Kashif Hussain Shaikh	Representative of importer M/s. Green Land Tractors.

DESCRIPTION OF GOODS

2- The goods in this case are Motor Mowers with centrally mounted cutter bar for mowing in mountain terrain. These have light weight construction, manually operated clutch, adjustable handle bar and mounted on anti-vibration elastic suspension system. The goods are operated by petrol and diesel engine and whole

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assembly including cutter and engine is mounted on two tyres to give the mower easy movement on the ground. The power of the engine is directly transferred to the mower without the help of any shaft and axel.

3- The committee noticed that the pedestrian controller tractors classifiable under heading 87.01 are equipped with driving axel by virtue of explanation at page 1730 of the Explanatory Notes to the Harmonized System:

"This heading also covers pedestrian controlled tractors. These are small agricultural tractors equipped with a single driving axle carried on one or two wheels; like normal tractors, they are designed for use with interchangeable implements which they may operate by means of a general purpose power take-off. They are not usually fitted with a seat and the steering is effected by means of two handles. Some types, however, also have a one or two wheeled rear carriage with a seat for the driver."

4- The goods, having characteristics other than those described above fall outside the ambit of heading 87.01. The mowers including motor mower have been specifically described at para A(2)page 1477 of the Explanatory Notes under heading 84.33 as below:

"Mowers (including motormowers) for cutting hay, etc. They usually consist of a horizontal cutter bar and sections which cut by the oscillating action of teeth between the fingers of the cutter bar, or they may consist of rotating discs or drums with knives on the outer edge."

5- After going through the catalogue of the manufacturers, Explanatory Notes and keeping in view the use of these motor mowers, the Committee decided classification under heading 84.33 (8433.2000) by virtue of Rule 1 of General Interpretation Rule to the Pakistan Custom Tariff.

Jad
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(Musarrat Jabeen)
Collector