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GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOMS HOUSE, KARACHI

CC-04/04-A
SI/MISC/10/04-VI

September 14, 2005

PUBLIC NOTICE NO. 18 /2005-(A)

Subject: CLASSIFICATION RULING - PAPER CUTTING AND SLITTING MACHINE.

Request to determine classification of paper cutting and slitting machine was examined by the Classification Committee. Following PCT headings were discussed as possible classifiable headings.

- a) 8441.1000
- b) 8441.8000

2. The committee considered that PCT 8441.1000 deals with cutting machines only where as 8441.8000 has applicability for other machinery not falling under heading 8441.1000. Principal function of the impugned machine is "cutting" whereas "slitting" is a subsidiary function. The committee, therefore, ruled that paper cutting and slitting machine is correctly classifiable under sub-head 1000 of heading 84.41 by application of rule-1 to general rules of interpretation of the schedule.

Dr. Sarfraz Ahmad Warrachi
(Dr. Sarfraz Ahmad Warrachi)
Additional Collector / Chairman
Classification Committee

Copy to:

1. The Member (Customs), Central Board of Revenue, Islamabad.
2. The Chief Customs Tariff, Central Board of Revenue, Islamabad.
3. The Secretary, Customs Tariff, Central Board of Revenue, Islamabad.
4. The Secretary, International Customs, Central Board of Revenue, Islamabad.
5. The Collectorate of Customs, Preventive, Export, Port Qasim, Hyderabad, Lahore, Peshawar, Quetta, Rawalpindi, Multan, Sambrial, Gujranwala, Faisalabad.
6. The Deputy Collector of Customs, Appraisement Group-IV, Custom House, Karachi
7. The Federation of Chamber of Commerce and Industry, Karachi
8. The Karachi Chamber of Commerce and Industry, Karachi.
9. The Karachi Customs Agent Group, Custom House, Karachi.
10. All concerned.