

GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE, KARACHI

No. CC-10/01(A)

Dated: 28.09.2005

PUBLIC NOTICE NO. 22/2005-(A)

Subject: CLASSIFICATION RULING - FRITS.

Classification of "FRITS" i.e. FTA11031, FTAE1000, FTP11507 and FOAE2098 was considered by Classification Committee under possible PCT heading 3207.2000 or 3207.4040. Assessing group was of the view that these goods constitute vitrifiable enamels and glaze and, therefore, classifiable under heading 3207.2000, whereas importers are of the view that goods being glass frits are classifiable under heading 3207.4010.

2. The committee consulted explanatory notes. Under para (2) page 600 volume-II of the explanatory notes to harmonized system, vitrifiable enamels and glazes, as mixture of silica with other products (feldspar kaolin, alkalis, sodium carbonate, alkaline earth, metal compound, lead oxide, boric acid etc.) give a smooth surface, either matt or glossy, by vitrification under heat. There is nothing on record to establish that imported goods comprise of ingredients mentioned as above. Therefore, classification under heading 3207.2000 was ruled out.

3. It was further deliberated that there are numerous customs laboratory's test reports which state that the subject goods, on test, were found to be glass frit and were in the form of colourless glossy pieces. Photo copies of literature, provided to the committee, revealed that fritting is obtained by means of fusion in continuous or rotary kilns of the homogeneous mixtures of various raw materials. Composition of these products includes inter-alia silicon dioxide. At para 5, page 600 volume-II of the explanatory notes to harmonized system, glass frits has been described as those materials, obtained from fused quartz or other fused silica in the form of powder, granules or flakes whether or not coloured or silvered. Since, customs laboratory categorically confirmed that the goods, by virtue of test reports and literature, are glass frits, therefore, the goods fall under heading 3207.4010.

4. In view of said position, the classification committee unanimously accorded approval for classification of frits under heading 3207.4010.

Sarfaraz Ahmad
(Dr. Sarfaraz Ahmad Warraich)
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-II, 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.