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GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOMS HOUSE, KARACHI

No.CC-26/05-A

Dated:28.09.2005.

PUBLIC NOTICE NO. 24 /2005

Classification of cotton swabs came up for discussion in Classification Committee. Importer was present. The product comprised of plastic sticks of approx 3-4" length, having a cotton swab wrapped on both ends. Sticks are put up for retail sale in a plastic box / carton having approx 200 packs in each box / can. The product is generally used in clearing of ears of babies and as well as other age groups may also use it. Possible headings considered by the committee for classification of cotton swabs were 3926.9090, 9018.9090 and 3005.9090.

2. The importer claimed classification under heading 9018.9090 and mainly argued that:-

a). "swab" by name is clearly specified under heading 90.18 at para 11 page 1611 of explanatory notes to the Harmonized System which reads as under:-

"tweezers; dressing, swab, sponge or needle holders (including radium needles holders)"

b). because of the word, OR, appearing in paragraph, 11, dressing, swab, sponge attain individual entity and have no nexus with needle holders.

c). in this case, the cotton swab plays essential role in making swab an instrument primarily used in applying medicine, and collection of specimen of bodily secretion for examination. Plastic stem is more of the nature of a support. It is thus crystal clear that cotton swab can not be classified in heading 3926.9090.

4. One member of the PCT Committee was of the view that S.No. 11, page 1611 of the harmonized system referred to at para 2(a) above, covers only dressing holders, swab holders, sponge holders or needle holders but not the "Swab" itself. In support of this claim, he referred alphabetical index of the Harmonized Commodity Description and Coding System and explanatory notes issued by World Customs Organization (WCO) specifying classification of "Swab holders" under heading 90.18. There is no mention of classification of "swab" under heading 90.18. In the alphabetical index issued by WCO which thereby means that PCT heading 90.18 covers swab holders and not the swabs. It was further explained by the member PCT Committee that PCT heading 30.05 covers wadding gauze, bandage and similar articles. He invited attention towards the Dorland Illustrated Medical Dictionary 25th Edition describing "swab" as a "wad" of cotton. As such he was of the view that cotton swabs qualify classification under heading 3005. (3005.9090).

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5. Another view of the Committee was argued that PCT heading 30.05 deals with wadding, gauze, bandage and similar articles. Chamber Dictionary was referred which describes these items as below:-

- (i). **wadding.** a wad or the materials for wads ; sheets of carded cotton for stuffing garments, etc; cotton - wool.
- (ii). **gauze.** a thin, transparent fabric; an openwork fabric or fine mesh.
- (iii). **bandage.** a strip of cloth for winding round an injured part of the body; an adhesive plaster for protecting a wound or cut; a piece of cloth used to blindfold the eyes.
- (iv). **swab.** a bit of cotton - wool or the like for mopping up blood or discharges, applying antiseptics, cleaning a patient's mouth, or taking a specimen of a bodily secretion for examination.

It was viewed that imported "swabs" do not qualify definition of wadding, gauze and bandage and as such they fall outside ambit of heading 30.05 and that plastic stick having a cotton swab wrapped on both ends, constitute medical equipment which attracts classification under heading 90.18 and not under heading 3005.9090 or under heading 3926.9090.

6. After careful consideration, the Committee approved classification of cotton swab under heading 9018.9090.

Dr. Sarfraz Ahmad Warraich
(Dr. Sarfraz 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, Appraisalment Group-V, 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.