



GOVERNMENT OF PAKISTAN
Model Customs Collectorate of Appraisement (East)
Custom House, Karachi

C.No. (109)/KAPE/DC(PCT)/2015

Dated: 08.07.2015.

The Collector,
MCC (Adjudication-II),
Custom House, Karachi

Subject: **CLASSIFICATION OF AIR COVERED YARN.**

Please refer to MCC Adjudication-II, Karachi's letter No Adj-II/Coll/SCN-83/MCC-A(East)263-R&D/SiddiqueSons/2014 dated 18.02.2015 followed by reminders of even number dated 19.05.2015 & 24.06.2015 regarding the subject noted above.

2. The Classification Committee deliberated upon the issue of classification of goods declared as 'air covered yarn' imported vide GD No KAPE-HC-2638-080714 by M/s Siddiqsons Limited Karachi. Samples of the goods were got tested through Custom House, Laboratory twice which gave the following findings;

	Test Report No. CE/R/MCC/103/14 dated 16.08.2014	Test Report No. CE/R/MCC/222/14 dated 17.09.2014
Construction	Polyester and segmented polyurethane (Lycra / Spandex)	Polyester and segmented polyurethane (Lycra / Spandex)
%age of composition		
Polyester	90%	92%
Lycra / Spandex	10%	08%

3. The committee after considering the above mentioned composition of the materials used in the product, sought another opinion regarding per meter turns / twists of the yarn for classification purposes from Custom House Lab. The Laboratory in consideration of foregoing composition has given its conclusive findings vide TR C. No. CE/R/MCC/1095/15 dated 20.06.2015, as under:

"Both the samples are Air Covered Multifilament Textured Yarn (Spandex Air Covered with Polyester). They are not twisted."

4. After thorough examination of samples of the goods, analytical test reports, composition of the constituent materials and physical attributes of the product, the Classification Committee have unanimously concluded that the goods of the afore-mentioned GD declared as 'Air Covered Yarn' are appropriately classifiable under heading 5402.3300.


(Manzoor Hussain Memon)
Collector