



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

C. No (131) KAPE/DC/ Classification

Dated: 22nd May 2015.

PUBLIC NOTICE NO. 12/2015 (A)

Subject **CLASSIFICATION OF HAND PALLET TRUCK MANUAL**

The matter relating to classification of "Hydraulic Hand Pallet Truck-Manual" imported by M/s F. M. Qureshi & Co through GD No LAPR-HC-5350 dated 27.10.2014, was referred by MCC Appraisement Lahore vide letter bearing C. No V-Cus/Misc-076(IV)/2014/1211 dated 24-01-2015, to the Classification Centre for determining its correct classification. In this regard meetings of the Committee were held on 02.04.2015 & 14.04.2015 in the Classification Centre, MCC Appraisement (East), Custom House, Karachi, wherein representative of the importers appeared and presented his point of view. However, the referring Collectorate did not attend meeting.

2 The representative of the importers have viewed that since 'hydraulic hand pallet truck - manual' has structure to store the goods for transportation or in some types, the trailer or truck structure is equipped with lifting/handling equipment, it therefore, falls under PCT Heading 8427.9000 as per Clause (b) of Para 2 of the General Rules For Interpretation (GIR) for Classification. The importer added that the subject item is regularly cleared under the afore-mentioned PCT from Karachi ports and data in abundance is available in this regard. He also referred to various websites wherein the subject item is shown to have been classified under the afore-mentioned HS code.

3. The Committee also examined view point of the Collectorate conveyed through their letter No V-CUS/MISC-076(IV)/2014/1211 dated 24-01-2015 which shows that MCC Appraisement, Lahore has classified "hydraulic hand pallet truck - manual" under PCT Heading 8716.8090 on the basis of Explanatory Notes to HS Code 8716.8090.

4. The Committee examined the sketches of various models of 'hydraulic hand pallet truck - manual' and relevant literature and criteria for distinction between the handling/lifting machines of Chapter 84 from that of Chapter 87 and it has been observed as under;

- (i) The criteria for distinction between the handling/lifting machines of chapter 84 from that of chapter 87 reveals that the chapter 84 covers handling, lifting and loading machinery such as lifts, stackers, hoists, winches and cranes including complex machinery to handle the above functions. It includes self propelled handling machines which perform their function when stationary; but cannot move when carrying a load. Such machines and appliances may be provided with wheels or other devices on with they can be moved, when not carrying a load,

from one work-site to another, and may lift the load and move it laterally only when stationary. Such machines are, therefore, not used for “transport” purposes in strict sense and meaning of the word and their classification under chapter 84 is therefore, correct and logical.

- (ii) Examination of the illustration shows that ‘hydraulic hand pallet trucks/trolleys’ are stack trolleys consisting of a platform or fork which can be raised or lowered in vertical position to a height approximately 1/2 feet by hand or by hydraulically operated winch, to carry low – dead weights already stacked to be moved from one place to another, and therefore, rightly fall under the purview of Chapter 87 and not in chapter 84. Since this a vehicle not mechanically propelled, therefore, it is correctly classifiable under PCT Heading 8716.8090.

5. Keeping in view the above mentioned facts/observations, ‘hydraulic hand pallet trucks/trolleys’ are observed correctly classifiable under PCT Heading 8716.8090.

6. Classification of the hydraulic Hand pallet trucks, earlier determined by the then Central Board of Revenue under PCT Heading 8714, is recommended to be rescinded, having been modified in the wake of HS system.



(Muhammad Tahir)
ADC-II / Chairman PCT Committee

Copy for information:

- i. The Chief Collector of Customs (Appraisalment-South), Custom House, Karachi.
- ii. The Chief Collector of Customs (Enforcement-South), Custom House, Karachi.
- iii. The Chief Collector of Customs (Central/North) Custom House, Lahore / Islamabad.
- iv. The Director General, Intelligence & Investigation-FBR, Mauve Area-1, G-10/4, Islamabad
- v. The Chief (Tariff), Customs Wing, Federal Board of Revenue, Islamabad.
- vi. The Collector, MCC Appraisalment (East / West)/Preventive, Custom House, Karachi.
- vii. The Collector of Customs MCC, Port Mohammad Bin Qasim, Karachi.
- viii. The Collector of Customs, MCC (Appraisalment/Preventive) Lahore.
- ix. The Collector, MCC Hyderabad/ Gawadar/ Quetta/ Multan/ Sambrial/Faisalabad/ Rawalpindi/ Peshawar/Gilgit-Baltistan.
- x. The Director, Directorate of Intelligence & Investigation (Customs), Karachi/Lahore/ Faisalabad / Rawalpindi/Quetta/Peshawar.
- xi. The Collector of Customs Adjudication I & II, Customs House, Karachi.
- xii. The Collector, MCC (Adj/Appeals), Lahore/Faisalabad/Rawalpindi/ Peshawar/ Quetta.
- xiii. The Secretary Customs Tariff-I, Federal Board of Revenue, Islamabad.
- xiv. M/s F. M. Qureshi & Co, Suit No 3, Iqbal Centre, Rehman Street # 5, Nishter Road, Lahore
- xv. The Karachi Chamber of Commerce & Industry, Karachi.
- xvi. The Karachi Customs Agents Association, Custom House, Karachi.
- xvii. All Concerned /Notice Board.