

GOVERNMENT OF PAKISTAN  
MCC APPRAISEMENT (EAST)  
CUSTOM HOUSE

C.No.513/KAPE/DC/ (PCT)/2014-KAPE-5

Dated: 02.01.2015

**PUBLIC NOTICE NO 1**

SUBJECT: **CLASSIFICATION OF SYNTHETIC SOIL REINFORCEMENT MATERIAL**

The MCC Islamabad referred a case to the PCT Committee for determination of classification of "Synthetic Soil Reinforcement Material" vide letter bearing C.No.SI/Misc/DP/404/14/pt/8745 dated 8.08.2014. Details of the case are as below:

2. M/S Reinforcement Earth Pvt. Ltd, Islamabad imported a consignment of Synthetic Soil Reinforcement Material vide GD No. ICSI-2147 dated 21.05.2014, for clearance against PCT heading 5604.9010. Goods were released provisionally against the declared PCT heading and representative sample was sent to Customs laboratory (Mughalpura Dry port), Lahore. The Deputy Chemical Examiner Custom Laboratory, Lahore, vide its report Ref No. LDP/LAB/0523/2014 dated 15.07.2014, intimated that such strip obtained from the combination of textile and plastic appropriately falls under heading 3921.9090. Accordingly the formation assessed the goods under the said PCT heading. The Importer M/S Reinforced Earth contested on classification and requested to assess the goods under claimed PCT heading i.e. 5604.9010. Since the item under reference has been imported for first time in Pakistan, therefore, the Collectorate considers it appropriate to refer the matter to the Classification Committee for determination of correct classification. The import invoice, literature, laboratory test report and representative sample were attached. The test report contents are reproduced as below:

*"Sample described as "Soil Reinforcement Material" put up for test in the form 3.5 inch wide, black colour semi- rigid strip with round edges, surface is embossed with press marks. On chemical test it is found to be non-cellular (compact) strip, made of polypropylene compound, reinforced with 10 parallel laid embedded cords of untwisted, high tenacity polyester filament. Such strips, obtained from the combination of textile & plastic appropriately fall under heading 3921.9090"*

3. The PCT Committee held its meetings on 27.09.2014 and 15.12.2014. Relevant literature, import documents, test report, Chapter/Section Notes and Explanatory Notes were consulted. The importer and his representative pleaded their case on the basis of following points;

a) At the outset it was mentioned that the product under consideration was “high tenacity tensile polyester fibers encased in polyethylene sheet”. The strips comprise of 10 bundles of polyester untwisted filaments providing reinforcement to the visible black LDPE. The strip is looped successively through a toggle connection at the back of the structure, in a zig-zag fashion. Polyester based Geo-strips are not sensitive to corrosive conditions such as acidic or highly salty fill, marine environment or stray currents.

b) Reliance was placed upon Chapter 39.21 dealing with “Plastics and textile combinations” wherein classification of “Plastics and Textile Combinations” is essentially governed by Note 1 (h) to Section XI, Note 3, to Chapter 56, and Note 2 to Chapter 59. It was claimed that the impugned item did not fall in the category of any of the three parameters. The impugned item is polyester filament and not textile fabric of chapter 59, nor felt or non woven of chapter 56.02 and 56.03, neither knitted nor crocheted fabric of chapter 60.

(i) *Note 1(h) to Section XI reads, as “This section does not cover woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39.*

(ii) *Note 3 to Chapter 56 mentions “Headings 56.02 and 56.03 cover respectively felt and non wovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular), Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.*

(iii) *Note 2 to Chapter 59 deals with “Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square meter and whatever the nature of the plastic material (compact or cellular) with certain exclusions.*

c) It was explained that the PCT heading claimed for the impugned item, i.e. 56.04 deals with Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with

rubber or plastics. Note (B) to Chapter 56.04 of the Explanatory notes clearly state that "This group covers textile yarn, and strip and the like of heading 54.04 or 54.05 which have been impregnated, coated, covered or sheathed with rubber or plastics, provided that in the case of impregnated, coated or covered yarns etc., the impregnation coating or covering can be seen with naked eye with no account being taken of any resulting change of colour".

4. The Committee after considering the relevant Chapter/Section Notes to chapter 39 and 56 as well as Explanatory Notes, has reached consensus that the impugned item is appropriately classifiable under PCT heading 5604.9000. This decision was based upon following analysis.

- (a) The representative samples of Geo-strips earth reinforcement material comprises of bundles of polyester filaments reinforced with coating of visible black LDPE. PCT heading 56.04 covers "Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics. Note (B) to Chapter 56.04 of the Explanatory notes mentions that "this group covers textile yarn, and strip and the like of heading 54.04 and 54.05, which have been impregnated, coated, covered or sheathed with rubber or plastics, provided that in case of impregnated, coated or covered yarns, etc., the impregnation, coating or covering can be seen with naked eye with no account being taken of any resulting change of colour.
- (b) Perusal of PCT heading 39.20 and 39.21 reveals that the PCT heading 39.20 which reads as "Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials" and PCT heading 39.21 which covers "Other plates, sheets, film, foil and strip, of plastics" do not encompass in their scope the impugned item as the "synthetic soil reinforcement material" is not entirely composed of cellular or non cellular plastics, instead, it is composed of polyester filaments encased or sheathed in polyethylene.
- (c) The item under consideration is not textile fabric whether woven, knitted, crocheted, felt or non woven of chapter 56, 59 and 60, and by virtue of PCT heading 56.04, it qualifies the criteria contained therein i.e. ".....textile yarn, and strip.....impregnated, coated or sheathed with rubber or plastics"

5. In light of above details "synthetic soil reinforcement material" is most appropriately classifiable under PCT heading 5604.9000 under Rule 1 to the General Rules for Interpretation.



(Zeba Bashir Ahmed)  
Additional Collector I  
Chairperson Classification Committee

Copy for information to:

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1. PS to Member (Customs), Federal Board of Revenue, Islamabad.
  2. The Chief Collector of Customs (Appraisalment)/ (Enforcement) South, Custom House, Karachi.
  3. The Chief Collector of Customs (Central)/ (North), Custom House, Lahore/Islamabad. 
  4. The Collector, MCC Appraisalment (East)/ (West), Custom House, Karachi.
  5. The Collector, MCC Port Muhammad Bin Qasim, Karachi.
  6. The Collector, MCC Hyderabad, MCC Gwadar, MCC Quetta, MCC Appraisalment Lahore, MCC Multan, MCC Sambrial, MCC Faisalabad, MCC Rawalpindi, MCC Peshawar, MCC Gilgit-Baltistan.
  7. The Director, Directorate of Intelligence & Investigation (Customs), Karachi.
  8. The Collector, Collectorate of Customs Adjudication I & II, Custom House, Karachi.
  9. The Karachi Chamber of Commerce & Industry, Karachi.
  10. The Karachi Customs Agents Association, Karachi
  11. The Chemical Examiner, Custom House Laboratory, Karachi. 
  12. Notice Board.



(Zeba Bashir Ahmed)  
Additional Collector I  
Chairperson Classification Committee