

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

C.No. MCC/Misc/493/2014-R&D (East)

Dated: 27.12.2014

**M/S ICI Pakistan,**  
ICI House, 5 West Wharf,  
Karachi-74000

**Subject:** CLASSIFICATION OF GOODS DECLARED WANNATE 8019

Kindly refer M/S ICI Pakistan's application dated 10.12.2014, on the above subject.

2. The PCT Classification Committee held its meeting on 22.12.2014. It was observed that the impugned item i.e. Wannate 8019 as per the Material Safety Data Sheet provided by M/S ICI comprises; Diphenylmethane-diisocyanate---50-40%, Polymeric MDI 40-20% and Prepolymer of MDI and polyether polyol 10-30%. It also indicates that the product is a mixture of MDI and Prepolymer of MDI and Polyether polyol meaning thereby that the product does not fall within the domain of PCT heading 3909.5000 as "Polyurethane". On the contrary the literature provided by M/S ICI indicates that the impugned item is a component of polyurethane in its application. The HEJ Laboratory Test Report available on record bearing TR. No. IAC/TR/4930 dated 20.01.2014, also supports the view of the Collectorate and is reproduced as below;

*In the light of tests carried out, the given sample "Wannate 8019 (Polyurethane) was analyzed by chromatographic technique and identified by Fourier Transform Infrared Spectroscopy (FTIR) and found to be a mixture of Polyol-modified Diphenylmethane Di-isocyanate and polyphenylmethane polyisocyanate. It is also called Modified MDI. The impugned item qualifies PCT heading 3824.9091, which is an indigenous four dash heading specifically created for the item/product i.e. "Diphenylmethane Di-isocyanate (MDI)"*

3. It is pertinent to mention that the issue cropped up in the year 2010 and an Assessment Alert was also circulated vide letter no. MCC PaCCS/Misc/Gr II/4019/09 dated 3.04.2010 by Model Custom Collectorate (PaCCS), Karachi about classification of modified MDI. The issue again came to surface on 26.12.2013 when the Assessment Group III took initiative and after detailed deliberations concluded that the product "Wannate 8019" is rightly classifiable under PCT heading 3824.9091 being Polymeric MDI and Prepolymer of MDI. Moreover, perusal of the assessment data as provided during the meeting vividly suggests that Polymeric MDI and Polyurethane Prepolymer are classifiable in PCT heading 3824.9091. It is not understood as to why the dispute over classification arose and why there was a departure from correct practice.

4. In view of above mentioned facts, clear classification in light of relevant Chapter/Section Notes read with Explanatory Notes and Rule 1 to General Rules for Interpretation, the case does not call for consideration by the Classification Committee.

*sd*  
(Zeba Bashir Ahmed)  
Additional Collector I  
Chairman Classification Committee

Copy for information to:

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 Collector, Collectorate of Customs Adjudication I & II, Custom House, Karachi.
8. The Karachi Chamber of Commerce & Industry, Karachi.
9. The Karachi Customs Agents Association, Karachi
- ✓ 10. The Chemical Examiner, Custom House Laboratory, Karachi.
11. Notice Board.

*Zeba Bashir Ahmed*  
*22/12/19*  
(Zeba Bashir Ahmed)  
Additional Collector I  
Chairman Classification Committee