

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS (Appraisalment)
CUSTOM HOUSE, KARACHI

No.PCT/CC/119/87

Dated 15.01.1987

PUBLIC NOTICE NO. 02 / 87-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF SOLID MARKER.

A question arisen regarding PCT Classification of solid marker used to mark, write and paint on any surface. According to the literature produced by the importer the goods under reference are paints in solid form, marketed in different colours. It possesses superior cold and heat resistance as well as alkali and acid resistance. It can write even in water and can be used in upward direction as it is not in liquid form. Scratches on furniture, shoes and metals can be made with the used of similar colour of solid marker as it can be used as substitute for acrylic colours.

The PCT Committee of the Custom House has examined the issue of its classification. The solid marker can be used by any body for marking, writing or painting on any surface. It does not have any exclusive use by artist, students and sign board painters. As such it is excluded from PCT heading 32.10 which covers prepared colours and paints of a kind used by artists, students and sign board painters only.

The product under reference has a covering of plastic tube and cap on the crayon and it does not conform to the physical state of goods falling for classification under PCT heading 98.05. explanatory Notes to CCCN Section XX page 1760 define that the articles falling within this heading are of two types.

- A) Those without any covering or simply covered with a protective band of paper (e.g. chalks, drawing charcoals, pencil leads, crayons and pastels and state pencils).
- B) Pencils, with "leads" encased in wood or in some cases in a rigid sheath composed of layers of papers. Hence solid markers do not quality to fall under PCT heading 98.05 as they are not in bare form have covering.

The product under reference is solid marker and bears the same inscription. Markers are specifically mentioned under PCT heading 98.03 and by virtue of Rule 3(a) to the Rules for the interpretation of the first schedule "The heading which provides the most specific description shall be preferred to headings providing a more general description".

It is, therefore, ruled that on the basis of form, constituent material, physical state, use, the Explanatory Notes to CCCN and the Rules for the interpretation, solid marker under reference falls for classification under PCT heading 98.03E.

Sd/-
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Collector