

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

No ITC/03/89-W W.

Dated 04.02.1990

PUBLIC NOTICE NO. 03 / 90-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF DISPOSABLE DIAPERS.

A dispute has arisen regarding classification of disposable diapers "Fitti" brand. The goods were subjected to laboratory test to ascertain the percentage of its constituents. On laboratory test the goods under reference are found to consist of a thick layer of cellulose pulp having covering of a layer of tissue paper on both side. This is further covered on one side (under side) with layer of bonded fiber fabric and polyethylene, polyethylene plastic on the exposed side. As per test report, the goods comprise:

i)	Cellulose Pulp	76.0%
ii)	Plastic Sheet (Polyethylene)	6.5%
iii)	Paper (Tissue Paper)	12.0%
iv)	Web (bonded fiber fabric)	5.5%

According to the constituent materials, Cellulose Pulp being 76.0% predominates. But the goods cannot be classified as Cellulose Pulp under Chapter 47 as these are made up articles and they have identifiable use. Such articles made of Cellulose Pulp are classified under Chapter 48. Moreover, the Tissue Paper is the second predominant material after chemical wood pulp of which the goods are composed. The two probable PTC heading viz 4818 covers toilet paper, handkerchief, cleansing tissues, towels, table-clothes, serviettes, napkins for babies, tampons, bed sheets and similar household sanitary or hospital articles, articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibers, Sub heading 4818.4000 more specifically covers sanitary towels and tampons, napkins and napkins liners for babies and similar sanitary articles. Perusal of heading 5601 reveals that it covers wadding of textile materials and articles thereof, textile fiber not exceeding 5mm in length flock textile dust and mill neps. From plain reading of this heading it is clear that articles falling under this heading should predominantly be of textile materials although sub heading 5601.1000 exactly gives the same description as that of sub heading 4818.4000. As the textile fiber does not predominate in the composition of diapers these do not answer to the criterion laid down for classification under heading 5601 of PCT and being articles predominantly made of cellulose wood pulp attract PCT heading 4818.

In view of the foregoing, it is ruled that disposable diapers "Fitti" brand having composition as indicated in para (1) above, falls for classification under heading 4818.4000 of Pakistan Customs Tariff.

Sd/-
(Riaz Ahmed Malik)
Collector