

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

No SI/MISC/301/80-V

Dated 28.05.1981

PUBLIC NOTICE NO. 05 / 81-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF OIL SEALS OF RUBBER.

Oil seals are used with pistons of wheel cylinders to protect the pressure as well as the leakage of brake fluids to Bill of Entry received by the wheel cylinders from the oil-reservoirs through the master cylinder. These oil seals in the past were assessed headings 84.65, and 40.14, depending upon the constituent material.

Later, in terms of public notice No. 2/78 dated 01.01.1978 all kind of oil seals were assessed under heading 84.65.

A reference in this connection was made to the Board to clarify whether Oil seals made of rubber be assessed under heading 40.14, 84.65 or 87.06 of P.C Tariff.

The board vide letter S.No 80-81-CUS (T & V) /7(77), dated 19.03.1981 has confirmed that the Oil seals made of hardened vulcanized rubber are classifiable under heading 40 14 in view of section note 1(a) of sections XVI of the Tariff.

Sd/-
(ABBRAR HUSSAIN NAQVI)
Collector