

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

No SI/MISC/136/89-III

Dated 21.02.1990

PUBLIC NOTICE NO. 5 / 90-(APPRAISEMENT)

SUBJECT CLASSIFICATION OF COATED DUPLEX, TRIPLEX AND MULTIPLEX PAPER AND PAPERBOARD IN HARMONIZED SYSTEM.

Coated Duplex, Triplex and Multiplex paper and paperboard was being classified under Pakistan Customs Tariff heading 48.07 where its specific description was given as "SIMPLEX" 'DUPLIX' AND 'TRIPLEX' Paper for the manufacture of transfers.

With the introduction of Harmonized Commodity description and Coding System, a dispute arose regarding its correct classification. The view of the Group was that the subject paper being a prepared base paper for manufacture of transfer is classifiable under heading 49 16 (according to size) by virtue of exclusion from heading 49.08. However the importer had a different view according to whom the impugned paper is noting but a coated paper, used as raw material for the pronging of transfer declaiming and thus classifiable under PCT 4811.2900.

Sample of the impugned paper were sent for test in the Custom House Laboratory which has reported as under:-

- i) SHALEX PAPER: It is bund the consist of white thick paper sheet which is coverdon one side with a dextrin coated thin tisane paper sheet. It is not a composite paepr.
- ii) SHALEX PAPER: It is a white paper sheet having dextrin coating on one side. It is composed of chemical wood pulp consisting of several layers of paper pressed together without any binder. It is nether a transfer paper nor a composite paper.

The issue of classification has been examined in PCT Committee of the Custom House. The impugned paper is a coated paper and not a transfer paper and is therefore excluded from PCT headings 48.09 or 48.06. Hence it is ruled that coated Simplex, Duplex and Multiplex paper is classifiable under PCT hading 4811.2900.

Sd/-
Collector