

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

No SI/MISC/945/92-VI

Dated 20.02.1993

PUBLIC NOTICE NO.05/93-(APPRAISEMENT)

SUBJECT CLASSIFICATION OF FILTER SCREENS / PERFORATED SHEETS.

A dispute regarding correct classification of perforated screens/sheets, generally used in Industries like sugar, Rice husking, paper and similar other industries has arisen.

The importers claim assessment either under heading 8421 or as a part of machinery assessable under their respective PCT headings of Chapter 84 on the basis of past practice. On the other hand, the concerned appraisement group is of the view that imported perforated sheets fall sheets, depending upon the constituent material they are made of.

The classification dispute has been thoroughly examined in the PCT Committee in presence of the importer's representatives and it has been observed that in terms of explanatory notes on heading 72 08(HS), perforated sheets further worked after rolling i.e. perforated, corrugated, beveled or rounded at the edges, remain classified under this heading provided they do not assume the character of articles or product of other headings. Thus, for classifying these sheets as spares or components of machinery, the prerequisite condition is their respective PCT headings depending on the constituent material they are made of

Keeping in view the aforementioned facts, catalogue/literature available on record and deliberation of the discussions held, it is ruled that henceforth classification of perforated screen / sheets will be done on the following criteria -

- i) The sheets which are of size/specification to be fitted in the machine s is imported without cutting of further processing, identifiable parts of that machine, will constitute part of the machine under chapter 84.
- ii) The sheets other than (i) are assessable under chapter 72, chapter 74, chapter 76 etc. Depending upon the constituent material of which they are made of.

This Public Notice supersedes all previous orders on the subject.

Sd/-
(JEHANGIR KHAN)
Collector