

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

No. SI/MISC/24/89-X

Dated 03.04.1989

PUBLIC NOTICE NO.07/89-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF CRUDE DRUG NAMED AS KAMARKAS (GUM KINO).

An issue regarding classification of a crude drug named as Kamarkas (Gum Kino) has been under review in Custom House. This dispute is agitated by various importers from time to time. Kamarkas or Bengal Kino is a dried juice of Butee Fron-dosa. It contains corky particles having Kinotonic Acid from 15% to 60%. It is a natural gum in solid form and is obtained from the branches of certain tropical trees and is used in tanning and medicine.

The following PCT headings were considered for its classification.

i) 1207.9099

As a crude drug which covers plants and parts (including seeds and fruits) of trees bushes, shrubs or other plants being goods of a kind used primarily in perfumery, pharmacy or for insecticidal / fungicidal or similar purposes

ii) 1302.1910

This heading covers vegetable saps, extracts, pectic substances, pectinates, pectates, other mucilage and thickeners of a kind used in pharmacy. The importers are of the view that Kamarkas is a vegetable sap and is meant for medicinal use. This contention is based upon the definition of Kamarkas in Kitab-ub-Mufuradat and "Indian Material Medical" as a Crude Drug. This interpretation of importers does not render the subject goods for classification under PCT heading 1302.1910 because Kamarkas is also used in tanning industry.

iii) 1302.1990

As supported by the explanatory notes the "Gum Kino or Kamarkas is a thickned sap of certain tropical trees used in tanning and medicines".

This PCT heading was found most suitable for the classification of Kamarkas. This heading has provision to classify all the saps and extracts obtained from vegetable source. This is the most appropriate classification of Gum Kino.

It is, therefore, notified for the trade and all concerned that Kamarkas of Gum Kino be assessed under Pakistan Customs Tariff heading 1302.1990.

Sd/-
(MUHAMMAD SULAIMAN)
Collector