

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

No.BI/MISC/203/93-V

Dated 11.02.1995

PUBLIC NOTICE NO.08/95-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF BLANKS OF STEEL FOR CIRCULAR SAW

A dispute has arisen regarding the classification of "Circular Saw" as the importers claim the classification of the blanks under heading 8202 3200 of the H.S. coding system whereas on examination of the goods it has been opined by shed staff that goods are correctly classifiable under heading 8202 9900.

On detailed examination and inspection of the sample, it was found that the blanks under reference comprise of circular blanks having control hole for fixing it to the driving shaft. There were small spacing on the circumference of the disc for fixing the cutting teeth. The blanks have been imported without cutting teeth. The following PCT headings were considered for classifications.

- i) 73.26
- ii) 8202.3000
- iii) 8202.9000

Heading 73.26 comes into play only when the goods are not included in Chapter 82 or Chapter 83 vide the explanation given at page 1011 of the Explanatory Notes of the Harmonized incommodity description and Coding System. Saw blade blanks are specifically mentioned in the Note at S No.5 at Page No.1105 of the Explanatory Notes of classification under heading 82.02.

Hand saws and saw blades are classifiable in the various sub-headings of the heading 82.02 depending on the composition of goods of which these are made. In terms of Chapter Note No.2 to Chapter 82 and the rule 2(a) of the Rules of Interpretation, all such blanks are classifiable in the heading under which there finished articles are classified. Circular saw blades would be correctly classifiable under heading 8202.3100 depending upon the nature of working part of the blade i.e. the teeth as specified therein.

It is, therefore, notified for information of the public in general and the trade in particular that "Circular saw steel blanks" are correctly classifiable under heading 8202.3100 if the working part is of steel and under PCT heading 8202.3200 if the working part is of some other material.

Sd/-
(Muhammad Ramzan)
Collector