

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

No. SI/MISC/73/86-VIII

Dated 09.04.1987

PUBLIC NOTICE NO. 10 / 87-(APPRAISEMENT)

SUBJECT: PCT CLASSIFICATION OF MAGNETIC TAPE IMPORTED IN THE FORM OF JUMBO WEBS OR PANCAKES.

A question arisen regarding the classification of magnetic tape for sound recording imported in the form of jumbo webs or pancakes. The goods are plastic film coated with magnetic oxide designed to be further manufactured into sound recording tape by slitting. The film is wound on spools and in its existing form it is known as jumbo web. The film on these webs is slit to size in width or length to give the form of pancake which is further cut to size in order to suit the cassettes in which these are to be used. The dispute of classification was between two heading: namely 39.02 and 92.12.

The PCT Committee of the Custom House has examined this issue. Heading 39.02K covers plastic sheets and heading 92.12 covers prepared media for sound recording. Plastic film or strip when coated with magnetic oxide is ready for use as sound recording media. The subsequent processes like slitting in the form of pancakes or further cutting to size for placing it in the cassette are merely secondary and do not, on any way disturb, its essential character as prepared media for sound recording. By virtue of its essential character of being prepared media for sound recording it falls under PCT heading 92.12. Explanatory Notes to CCCN (page 1619) also specify that prepared media for sound similar recording includes "rapes, strips or film (of artificial plastic material or metal) either capable containing dispersions of various powders or by electrolytic deposit of a ferromagnetic coating (e.g. for magnetic wire)."

It is, therefore, ruled that plastic film or strip coated with magnetic oxide, imported in the form of jumbo webs of pancakes and designed to be further manufactured in to sound or similar recording tape by slitting falls for classification under PCT heading 92.12.

Sd/-  
(MAQSOOD AHMED)  
Collector