

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

No.SI/MISC/319/94-VII

Dated 23.11.1994

PUBLIC NOTICE NO.10/96-(APPRAISEMENT)

SUBJECT: CLASSIFICATION DIFFERENT PARTS OF SPHYGMEMANMENT LIKE BULB WITH VALVES GREVCUFFES WITH TUBE ETC.

Description of Goods:

Different parts of Sphygmomanment like both with valves greycuffs with tube etc.

H.S Heading under Dispute:

- i) 90 16 (Instruments and appliances used medical sciences)
- ii) 90.33 (Parts & accessories not specified or included elsewhere in the Chapter for machines, appliances, instruments or apparatus of Chapter 90).

Classification Decision: The importers who brought classification of these parts under H.S heading 9018.9000 argued that these are identifiable parts of Sphygmomanometer and cannot be used for any other purpose however, the Customs staff disagreed with the importers stating that there does not exist the separate sub-heading of H.S. heading 90.18 for parts of sphygmomanometer as is the case under other headings of Chapter 90. The Customs suggested their classification under H.S heading 90.33 which covers parts and accessories (not specified or included elsewhere in Chapter 90) for machines, appliances, instruments or apparatus of Chapter 90.33 which covers parts and accessories (not specified instruments or apparatus or apparatus of Chapter 90.

The PCT Committee observed that as per Chapter Note 2(b) of Chapter 90, parts and accessories if suitable for use solely or principally with a particulate kind of machine, instrument or apparatus (including a machine, instruments or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machine, instruments or apparatus of that kind. The Committee further observed that as per exclusions given in the Explanatory Notes to H.S. heading 90.33, the parts identifiable or suitable for use solely or principally with a particular kind number of machines, appliances, instruments or apparatus of the same heading of this chapter, are excluded form the preview of H.S. heading 90.33.

After considering all the aspects of the case, the PCT Committee agreed with the importers and decided that the parts of sphygmomanometer (under reference) shall be classified under PCT heading 9018.9090. H.S. heading 9018.9090 of 1996 version by virtue of exclusion to H.S heading 90.88 and Chapter No.2(b) of Chapter 90.

The decision of the PCT Committee to notified accordingly.

Sd/-  
(SHAHID BASHIR)  
Collector