

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

No.SI/MISC/755/89-III

Dated 24.05.1989

PUBLIC NOTICE NO.11/89-(APPRAISEMENT)

SUBJECT: CLASSIFICATION O SELF ADHESIVE / GUMMED ALBUM SHEETS (LOOSE LEAF/SHEETS FOR ALBUMS).

A question had arisen about correct classification of self adhesive / gummed paperboard sheets cut to size or shape in rectangular and / or square shape of no side exceeding 36 cms. The importers had been claiming assessment thereof under heading 48.15C of the PCT based on CCCN. The group concerned was of the view that the same had to be classified under heading 48.18 as album (including loose leaf) or 48.21E as an article of paper and paperboard. This issue has been examined. Accordingly to the Explanatory Notes to CCCN at page 690 there is an exclusion of loose leaf sheets for albums from heading 48.18. As such heading 48.18 of the PCT is not relevant. Similarly, heading 48.21 of the PCT (based on CCCN is also not relevant because the sheets in question are neither finished articles of paper or paper board nor this heading specifically covers such goods. On the other hand, heading 48.15 of the PCT based on the CCCN covers goods in rectangular or square shape cut to size i.e., of which no side exceeds 36 cms. Therefore, the goods under dispute are most appropriately classifiable under heading 48.15 vide Note (B) to heading 48.15 as at page 687 of the explanatory Notes Vol-2 to the CCCN. This being so, correct classification of the goods under the old tariff is under heading 48.15C as claimed by the importers.

On introduction of the current tariff based on Harmonized Commodity Description and Coding System, the importers have claimed classification of the goods in question either under heading 4823.1100 or under heading 4823.1900 with plea that heading 48.23 covers paper and paperboard cut to size or shape and which also corresponds to former heading 48.15C. As per sub description provided under heading 48.23, heading 4823.1100 and heading 4823.190 in which classification of the goods is claimed by the importers cover Gummed or Adhesive Paper in strips or rolls. The goods in dispute being in sheets and not in rolls or strips are, therefore, not classifiable under heading 4823.1100 or heading 4823.1900. Similarly, these are also not covered by any other sub-heading of heading 48.23 except the last one i.e., heading 4823.9090.

It is, therefore, ruled and notified for information of all concerned that self adhesive / gummed album sheets (loose leaf sheets for album) are correctly classifiable under heading 48.15C under the old tariff. All old cases will be disposed of accordingly. Under the current tariff based on Harmonized Commodity Description and Coding System introduced from July, 1989 the subject goods are appropriately classifiable under heading 4823.9090 and all cases pertaining to this period will be disposed of accordingly.

Sd/-  
(MUHAMMAD SULAIMAN)  
Collector