

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

Dated 07.05.1990

PUBLIC NOTICE NO.15/90-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF WATER WELL FILTER SCREENS.

A dispute has arisen with regard to classification of "Water-well filter screens". The product in question, as imported is in the shape of tubular cage made out of wires arranged vertically in circular shape which are welded with rings of V-shaped wires. Produced in various lengths, they are attached to the lower end of tube well pipes for trapping sands and mud from water that is to be pumped out. Thus these articles perform the functions similar to a strainer or a sieve. While the literature produced by the importers describes them as water well screen, the assessment is claimed under heading 84.21 of the PCT as filters. A number of evidences of past clearance of the goods as filters have been produced to support the claim for assessment under heading 84.21.

In order to arrive at the correct classification of the goods, an in-depth study of the issue was carried out which revealed that these "Water-well screens" are different from pipes or filters in their construction and on working principles. The Explanatory Notes to H.S. and various dictionaries were consulted to differentiate the terms "Sieve" strainers, and filters. These expressions are defined in the Simon & Schuster dictionary, second edition as under -

SIEVES:-

Sieves are metallic gauze(cloth) fixed in a frame used to strain solids from liquids to separate fine particles loose matter from coarse ones, i.e. solids, powder, etc.

STRAINERS:

Strainers are made of perforated steel sheets and are used to separate solids from liquids like strainers for tea, milk etc.

SCREENS:

A coarse mesh of wire etc. to sift out finer from coarser parts, as of sand or coal.

From the above definitions it is clear that all the above these terms are synonymous.

FILTERS:

A device for departing particles impurities, etc, from liquid or gas by passing it through a porous substance. Any porous substance used or suitable for this, such as sand, charcoal, felt, etc.

3 The issue of classification of the goods in question has been examined in the light of above definitions. There are three possible headings that could be considered for classifying the goods in any of them viz, 84.21, 73.23 and 73.26. As per Explanatory Notes to heading 84.21 this heading covers, interalia, "Filtering and purifying machinery etc, for liquids, including water softeners" which are described there in as under:-

The liquid filters of this group separate solid, fatty, colloidal etc, particles from a liquid, for example by passing it through a sheet, membrane or mass of porous material (e.g. cloth, felt, wire, cloth, skin, stone, ware, percelain, kieselguhr, sintered metallic powders, asbestos, paper pulp, cellulose, charcoal, animal black, sand)

The water-well filter screens described above do not meet the requisite requirements of the aforesaid Notes for classification under heading 84.21. This heading is, therefore, ruled out. Heading

73.21 Primarily covers domestic appliance and its application cannot be extended to cover water well screens. This heading is also ruled out. This brings us to heading 73.20 covering other articles of iron or steel. The Explanatory Notes to heading 73.26 read as under:-

This heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding assembling, welding, turning, milling or perforating other than articles inched in the preceding perpreceding headings....."

The article in question confirms to the description of heading 73.26. It is, therefore, notified for information of the trade and general public that the product "Water-well screen" is correctly classifiable under heading 7326.9000 of the Pakistan Customs Tariff and shall henceforth be classified accordingly.

Sd/-
(RIAZ AHMED MALIK)
Collector