

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

Dated 27.07.1983

PUBLIC NOTICE NO. 18 / 83-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF PARAPHENYLENE DIAMINE WITH TARTARIC ACID.

It is notified for the general information of the trade that on test the product described as "Paraphenylene-diamine with tartaric acid" has been found to consist of phylene-diamine, carboxy methyl cellulose, sodium borate, carboxylic acids and emulsifier (surfactant), etc, in the form of grayish powder.

The above product is a prepared hair dye in bulk packing ready for use. The confusion arises in interpretation of note 2(b) to chapter 33 which reads as under:-

"Products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable preparations or as room deodorizers, put up in packing of a kind sold by retail for such use".

The expression "Perfumery, cosmetic or toilet preparations" in heading No.33.06 is to be taken to apply interalia to:-

- (a) prepared room deodorizers whether or not perfumed
- (b) products whether or not mixed (other than aqueous distillates and aqueous solutions of essential oil) suitable for use as perfumery, cosmetics or toilet preparations or as room deodorizers put up in packing of a kind sold by retail such use.

It is incorrect to infer that note 2(b) of chapter 33 limits the scope of heading to products in retail packing only. The word 'interalia' mentioned in the note means that this heading includes the products mentioned in sub-note (a) and (b) among other products.

The 'other products' include products for use as perfumery cosmetics and toilet preparations in bulk packing as well. The Customs cooperation council has accordingly opined for classification of lipstick preparations in bulk under heading 33.60.

4 In view of the above, the aforesaid product and other products for use as perfumery, cosmetics, and toilet preparations in buik packing are classifiable under heading 33.60 of the P.C.T.

Sd/-
(M. MUBEEN AHSAN)
Collector