

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

No. SI/MISC/425/87-AFU-II

Dated 28.12.1987

PUBLIC NOTICE NO 21/87-(APPRAISEMENT)

SUBJECT: PCT CLASSIFICATION OF BOMS SUPPRESSION BLANKET.

A question arisen regarding the appropriate classification of Bomb Suppression Blanket. As per literature by the importers, the goods under reference are made of a large number of nylon stick to gather with integral fire proof covering each blanket weighs about 7 Kg and covers an area of 16 square feet which varies according to the size of the blanket. These blankets are designed to contain blasts from expedient bombs of varying sizes and designs. They are placed on the bomb by the personnel to provide immediate protection unit bomb disposal squad arrives to defuse and remove the bombs. These blankets are suitable for use in any building or open area.

The classification aspect of the said blankets has been considered by PCT Committee of the Custom House. Now issues have been identified for consideration of the PCT Committee.

- i) Whether blanket under reference are of chapter 39 or chapter 62.
- ii) If they are covered under Chapter 39, then which heading is most appropriate.

Chapter 62 covers made up textile articles. Chapter note 1 to chapter 62 includes the articles in this chapter "only when made up of any textile fabric (other than felt and bonded fiber or similar bonded yarn fabrics) or of the braids or trimmings". The blankets in questions are made up of merely nylon layers. Since they do not fulfill the condition of being made of any textile fabric, the said blankets are excluded from chapter 62 by virtue of the chapter note referred to above.

Chapter 39 covers artificial resins, plastic materials and articles thereof. Suppression blankets is made up of a large number of nylon layers. On the basis of the constituent material it merits for classification in Chapter 39 of Pakistan Custom Tariff. The subject goods are not in raw form but they are rectangular shaped completely built up article in varying size and designs. Rectangular plates sheets etc, obtained by simple cutting out fall for classification under heading 39.01 to 39.06. CCCN Explanatory Notes to heading 39.07 (page 582) include those products in this heading which have been worked further than merely surface worked and cut into rectangles. The subject item consists of nylon layers which have been stick together, cut to size and designed to perform a specific function. The item under reference is completely build up cut to size and design and ready for use for suppression of bombs.

In view of the foregoing Bomb Suppression Blankets fall for classification under heading 39.07 of Pakistan Customs Tariff.

Sd/-  
(KHALIL MASOOD)  
Collector