

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

No SI/MISC/329/87-VI

Dated 22.10.1989

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PUBLIC NOTICE NO. 21/89-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF HAND LABELING MACHINE (MODEL NO274).

A question has arisen regarding the correct classification of hand labeling machine (Model No.274) in terms of tariff. The importers claimed release of the said machine under heading No.84.19 of the Pakistan Customs Tariff based on CCCN. The FCT Committee of this Custom House examined the issue and reached the conclusion with the help of CCN explanatory notes and compendium of classification opinion that hand labeling machine under reference is correctly classifiable in heading 98.07 of the PCT. It is capable of being used independently as manually operated labeler. It has no base for fixing on a table or desk to perform the function of printing and fixing labels. These hand labelers contain simple lever mechanism and printing device with inking pad; a roll of paper self adhesive labels; a tape cutter to separate the labels and an operating handles. The operation of this handle causes printing, cutting of the tape and affixing of the detached (printed) portion on to the article to be labeled simultaneously.

It is therefore, notified for information of the trade that such types of hand labeling appliances (Hand labelers) are appropriately classifiable in heading 9611 0000(H.S) i.e. 98.07 CCCN.

Sd/-
(RIAZ AHMED MALIK)
Collector