

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

NO.SI/MISC/203/90-VI

Dated 10.06.1990

PUBLIC NOTICE NO.21/90-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF SEA GOING CONTAINERS.

A dispute has arisen about PCT classification of sea going containers (ship containers). The importers / clearing agents have claimed its classification under PCT heading 86.09 whereas Custom House is of the view that these containers are classifiable under heading 73.09.

The issue has been examined in detail in the light of Explanatory Notes to the Harmonized System. It has been observed that such containers which are equipped with fittings to facilitate handling and securing on the transportation vehicle, aircraft or vessel and are suitable for "door to door" transportation of goods without immediate repacking and, being of robust construction, and intended to be used repeatedly are specifically covered under heading 86.09 of the PCT based on, the Harmonized Commodity Description and Coding System. On the other hand, a practice had been established in Custom House to classify these containers in heading 73.09 of the P.C.T.

Since containers in questions are meant for packing and transportation of goods and such containers have clearly been shown in heading 86.09 of the H.S. as per Explanatory Notes, it is hereby ruled that henceforth sea going containers capable of being used for packing and transportation of goods shall be classified in heading 86.09 of the P.C.T.

Sd/-
(RIAZ AHMED MALIK)
Collector