

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

No.SI/MISC/1010/80-I

Dated 25.10.1983

PUBLIC NOTICE NO. 22 / 83-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF fat liquoring agent for the leather industry.

The classification of fat liquoring agents for the industry, has been under discussion for quite a time. On a reference having been made, the Customs Co-operation Council, has advised that the products under reference used for fat liquoring leather essentially consist of the following two categories of constituents:-

- (1) A raw oil (all types of enamel oils, some mineral oils and some vegetable oils) which can suitably be incorporated into the leather, and
- (2) A soap or sulphated oil (or possibly other kind of emulsifying agent) which serves as a carrier of the above raw oil.

In the opinion of the Customs Co-operation Council, products of this kind are classified in heading 34.03 preparations of a kind use for oil or grease treatment leather (see explanatory Note 34.03, page 505), provided they do not contain 70% or more by weight of petroleum oils or lifts obtained from bituminous minerals.

Keeping in view the above criteria of classification of fat liquors. The following products since consist principally of sulphited or sulphated oil (which acts as emulsifying agent) and neutral oil (such as fish oil, marine animal oil) are properly classifiable in heading 34.03:

- (1) Sulphiol St
- (2) Sulphiol S.60
- (3) Sulphiol CR.60
- (4) Sulphiol EG 60
- (5) Sulphiol A
- (6) Synthol A
- (7) Leather oil M.N.
- (8) Leather oil P.R.
- (9) Leather oil M.T
- (10) Leather oil Q.R.

This ruling is issued with the approval of the Central Board of Revenue.

Sd/-
(MUHAMMAD AKBAR)
Collector