

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

Dated 30.12.1987

PUBLIC NOTICE NO.22/87-(APPRAISEMENT)

SUBJECT: PCT CLASSIFICATION OF PLASTIC DROPPER TYPE SYRINGES.

A question arisen regarding the classification of dropper type syringes. These syringes are made of plastic and used to feed medicinal syrup in drops to children. The proportional on the syringes indicates the quantity to be administered to the patients.

PCT Committee of the Custom House considered headings 39.07 and 90.17 of Pakistan Customs Tariff as the possible headings. PCT heading 39.07 covers articles made of plastic which have general use and application. PCT heading 90.17 covers medical, dental, surgical and veterinary instruments and appliances which are used in the professional practice. The instruments falling within this heading maybe made material including previous metal as given in the CCN Explanatory Notes to heading 90.17 (page 1676). These Notes include syringes of all kind made of glass, metal, plastic etc for classification under the said heading. The goods under reference are in the form of syringe made of plastic and have exclusive use in the medical profession. Since the subject goods are specifically indicated in the CCN Explanatory Notes to heading 90.17.

PCT Committee was of the opinion that by virtue of Rule 3(a) and 3(b) to the Rules for interpretation goods in question are appropriately classifiable under PCT heading 9017

In view of the foregoing it is ruled that plastic dropper type syringes fall for classification under PCT heading 90.17.

Sd/-
(KHALIL MASOOD)
Collector