

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

No SI/MISC/623/89-III

Dated 20.11.1989

PUBLIC NOTICE NO.22/89-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF RELEASE PAPER DECLARED TO BE COATED RELEASE PAPER FOR USE IN THE PRODUCTION OF LAMINATED SHEETS.

A dispute has arisen about the correct classification of Release Paper. The goods in question on test in Custom Laboratory gave the following results:-

"The sample on test is found to be a greaseproof paper. It has a very small amount of waxy coating (likely to be chromium stearate) on one side. Greaseproof property is not due to coating. It is in the form of off white translucent paper sheet. It is prepared from hydrated beaten pulp".

The importers have been claiming classification of the goods in question under heading No.48.07(CCCN) equivalent to heading 48.11(HS). The group on the other hand, is of the view that it is a greaseproof paper and is classifiable under heading 48.03 (CCCN) corresponding to 48.06 (HS). Group's views are based on the Explanatory Notes to heading No.48.06 of Harmonised System, which illustrates in detail the Vegetable Parchment, Greaseproof Papers, limitation Greaseproof Paper and Glassine or Glazed Transparent Papers.

The issue has been examined in detail. According to Note 6 to Chapter 48, "Paper, Paperboard, cellulose wadding and webs of cellulose fibers answering to a description in two or more of the heading Nos 48.01 to 48.11 are to be classified under the non of such headings which occurs last in numerical order in the Nomenclature". In the instant case the paper in question is a greaseproof paper classifiable under heading 48.06 of the PCT. At the same time it is a coated paper of heading 48.11. There fore by virtue of Note 6 to Chapter 48, the paper is classifiable under heading 48.11. This view gains further strength from the exclusion note to heading 48.06 according to which the heading excludes paper which have been rendered greaseproof or waterproof by coating, impregnation or similar process after the manufacture of the paper (heading 48.09 or 48.11).

It is therefore, ruled that Greaseproof paper with coating on one side or both sides be classified under heading 48.11 in accordance with Note 6 to Chapter 48. However, Greaseproof papers having no coating at all shall remain classifiable under heading 48.06 of the PCT.

Sd/-
(RIAZ AHMED MALIK)
Collector