

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

No.PCT/CC/155/87-APPG

Dated 31.12.1987

PUBLIC NOTICE NO.23/87-(APPRAISEMENT)

SUBJECT: PCT CLASSIFICATION OF DNP BAGS OF PAPER.

A question arisen regarding the classification of DNP Bags for use with computer. These bags are designed for use in photographic Laboratories for keeping the customers films for developing and printing. For the same reason these are called development and printing (DNP) bags. These bags are made of paper and both ends of the bags are machine holed to be fixed on computer for making entries. At the opening end of the bag two printed copies of "Customers Receipt" are pasted. Besides, columns for internal use meant to maintain record of the films received from customers are also provided. The other side of the bag is printed with the advertisement for the film and address of pick-up points spread all over Pakistan. The DNP bag is used for keeping photographic films and for conveniently moving, the same through various processes of developing in the photographic Laboratory. It is a "special purpose bag" of a kind used in the colour laboratories. These are however, provided with additional characteristics like advertisement of the merchandise, customers receipt holes for use in the computer for making entries in the receipt.

The PCT Committee if the Custom House has considered Tariff headings 48.16, 48.18 and 49.11 as three possible classification headings. PCT heading 49.11 covers printed matter including printed pictures and photographs, form letters etc. The inspection of sample of DNP bags shows that the attachment of customers receipt on the bag are only ancillary functions. These bags are not manufactured for the purposes of advertisement or receipts. These are designed to keep photographic films and prints for the ease of movement in the laboratory. As such these bags do not qualify for classification under PCT heading 49.11.

Tariff heading 48.18 covers registers, exercise books, receipts books, diaries, file covers and other stationary of paper or paper board. Bags incorporating customers receipts do not fall within the details of stationary items as specified in the relevant CCCN Explanatory Notes to heading 48.18 (page 689) classification of the subject bags under PCT heading was ruled out as they do not possess the essential character of stationery.

Tariff heading 48.16 includes boxes, bags and other containers of paper or paper board of various of various kinds and sizes used for the packing, transport, storage or sale of merchandise whether or not having a decorative value. The bags in question are primarily meant for the packing and carrying of films, negatives and prints. The additional provisions like customers receipt and advertisement of the product do not in any way change the essential character of the bag. CCCN Explanatory Notes to heading 48.16 (page 668) also include bags printed with the names of the merchant as well. In view of the facts stated above, it is ruled that DNP bags fall for classification under heading 48.16 of Pakistan Customs Tariff

Sd/-
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Collector