

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

Dated 13.01.1988

PUBLIC NOTICE NO. 24 / 87-(APPRAISEMENT)

SUBJECT. CLASSIFICATION OF PLASTIC DECORATIVE TRIMS FOR USE WITH REFRIGERATORS.

A question arose regarding the classification of plastic Decorative Trims used for mounting on the refrigerator doors. The trims in question are made of plastic, specifically designed and shaped for mounting on the doors of refrigerators.

PCT Committee of the Custom House considered PCT heading 39.07 and 84.15 as two possible alternate heading for the classification of the subject goods. PCT heading 84.15 covers "Refrigerators and Refrigerating Equipment (electrical and other)". The goods under reference are identifiable for use with refrigerators. Parts which are recognizable as specialized to or mainly for use with particular machines or apparatus are classified under the heading of the machine or apparatus. CCCN Explanatory Notes heading 84.15 included parts for classification under heading 84.15 subject to the general provisions regarding the classification of parts. Section Note 1(g) to section XVI of Pakistan Customs Tariff however, excludes parts of general use from classification in Section XVI (Chapters 84 and 85 Pakistan Customs Tariff). Parts of general use, as per afore quoted note, are the parts as defined in Note 2 to Section XV of base metal (Section XV) or similar goods artificial plastic material (which are generally classified in heading 39.07)". Note 2 to Section XV of Pakistan Customs Tariff reads as follows:- Throughout the Nomenclature the expression "parts of general use means:-

- (A) Goods described in heading Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals.
- (B) Spring and leaves for springs, of base metal other than clock and watch spring in heading No. (91.11) and;
- (C) Goods described in heading 83.01, 83.02 (A) (83.07, 63.09 and frames and mirrors of base metals of heading No.83.06.

Base metal fitting and mountings of a kind suitable for furniture, doors, etc, fall for classification under PCT heading 83.02. Metal decorative fittings are specifically indicated in the CCN Explanatory Notes to heading 83.02 (Page-1136). These notes add that "goods within such general classes remain within the present heading even if they are designed for particular uses (e.g door handles or hinges for automobiles". The decorative trims in question are exclusively designed to be mounted on/the doors of refrigerators. They are similar to the fittings and mountings described under heading 83.02 with the difference of constituent material as such they are parts of general use as defined in Note 2 to Section XV. By virtue of Section Note 1(g) to Section XVI of Pakistan Customs Tariff "Parts of general use as defined in Note 2 to Section XV and made of artificial plastic material are excluded from Section XVI and they are classified under heading 39.07.

In view of the fore-going it is ruled that the decorative trims made of plastic for use with refrigerator fall for classification under PCT heading 39.07.

Sd/-
(KHALIL MASOOD)
Collector