

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

No SI/MISC/58/92-VII

Dated 24.05.1993

PUBLIC NOTICE NO.24/93-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF DISPOSABLE DIAPERS.

A question has arisen regarding the classification of 'drawing boards' these wooden boards are out to size and have a plain surface used by student for pinning a drawing sheet on it for the purpose of drawing / painting etc. The importers have claimed classification of these boards under heading 9017 2090 on the basis of past practice.

The heading 9017.2090 of the Pakistan Customs Tariff covers;

"Drawing, marking out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slid rules, disc calculator); instruments for measuring length".

The disputed goods are without any measuring equipment / indication and therefore do not conform to the description given under PCT heading 90.17.

The subject goods are, thus, excluded from the purview of heading 9017.2090 as the heading does not provide specific description of disputed goods which are merely smooth surfaced wooden boards

The classification was, therefore, examined in the light of other possible heading i.e 44.21 as being articles of wood and 96.10 which covers "Slates, boards with writing or drawing surfaces whether or not framed"

The possibility of classification of the subject goods under heading 44.21 was earlier ruled out vide Order-in-revision No. 1(574) Rev-Cus/82 dated 22.02.1983 in terms of rule 3(c) of the Rules for the Interpretation of the First Schedule when the classification of the subject goods was examined under heading i.e. 44.21 and 90.17 however, the classification under other possible heading i.e. 96.10 never came for consideration in the past. This heading read as follows:-

It is observed that none of headings i.e. 44.21, 90.17 and 96.10 provide the specific description. The circumstances, therefore, demand application of Rule 3 of Rules of Interpretation of the First Schedule. Since the goods are made out of a single constituent material and that none of the aforesaid possible headings provide specific and precise description, the goods are, therefore, classifiable under heading 9610.0000 in terms of Rule 3 (C) of the Rules for the Interpretation of the First Schedule.

This Public Notice takes immediate effect from the date of its issuance.

Sd/-
(JEHANGIR KHAN)
Collector