

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

No. SI/MISC/377/89-X

Dated 30.12.1989

PUBLIC NOTICE NO.25/89-(APPRAISEMENT)

SUBJECT: PCT CLASSIFICATION OF SALOON HOSPITAL CONCENTRATE

Saloon Hospital Concentrate in liter packing is being imported into Pakistan since long. The Central Board of Revenue vide its letter C.No. 6 (5) Tar-I/85 dated the 3<sup>rd</sup> February 1987 determined the classification of this product under heading 38.11. However, in Pakistan Customs Tariff on page No.71, it was incorrectly printed that SALON is assessable under heading 3811.AO2. Consequently a practice had developed to assess Saloon Hospital Concentrate in one liter packing under heading 3811.AO2 (3808, 4090 HS) I, treating the goods in bulk packing. Importers of similar other products put up in larger packing have also sought release as bulk packing on the basis of this practice of classifying Saloon in on liter packing as bulk packing.

The mater has been examined afresh, it is clear that the accepted ingredients of retail are; sale for final consumption as against further sale, sale directly to consumers to the aforesaid requirement. The printed instruction on it for storage and use of directly addressed to the consumer.

It has therefore, been decided that Saloon in one liter packing would be considered as a retail packing classifiable under heading PCT 3808.4010.

Sd/-  
(RIAZ AHMED MALIK)  
Collector