

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

No SI/MISC/281/83-I.C.G.

Dated 19.10.1992

PUBLIC NOTICE NO.25/92-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF IMPREGNATED PAPER.

Classification of impregnated paper has been cause of dispute for quite some time. The issue has been examined by the Central Board of Revenue vide C.No.3(4)Tar/89 dated 09.01.1992, in the light of various samples of the imported impregnated paper and laboratory test reports of the subject goods. Classification of paper changes accordingly to percentage of impregnation. At times it is so heavily impregnated that it loses its essential character. It is therefore, imperative that the classification of the disputed items should be decided in view of the percentage of the impregnation. According to the Explanatory Notes to the Harmonized System, paper and paper board heavily impregnated is to be classified in chapter 39 instead of chapter 48. Customs Co-operation Council have also categorically rules that two sheets consisting of paper heavily impregnated with melamine resin which fracture on folding due to their brittle nature and which have lost the essential character of paper need to be classified under heading 39.21. It has been decided that paper and paper board impregnated with a percentage of resin over 50% shall be classified under 39.21.

Central Board of Revenue has been pleased to direct that this classification ruling will be applicable to goods imported on or after 09.01.1992

Sd/-  
(JEHANGIR KHAN)  
Collector