

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

Dated 26.08.1990

PUBLIC NOTICE NO.26 / 90-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF "A" AND "Y" STRAINERS.

A dispute has arisen regarding classification of "A" and "Y" shaped strainers. For a very long period a practice had developed in the Custom House that these "A" and "Y" shaped strainers were being classified under three different PCT headings by different Appraising Groups i.e. Under Heading 84.81 as valve, Under Heading 84.18 as filtering and purifying equipments and Under Heading 73.20 as Pipe Fitting, which have been equated under Harmonized Systems as 84.81, 84.21 and 73.07 respectively.

The issue has been examined in detail and has been found that A & Y strainers are not filter of Heading 8421 (H S) as it neither possess the porous material as its filtering device nor it answers to definition of Valve of Heading 8421.

These A & Y Strainers are Pipe Fittings and are made of different Metals, wherein a piece of metal gauze is inserted for filtering liquids.

It is, therefore, notified for information of trade and general public that A & Y Strainers are correctly classifiable under items of Pipe Fittings under ITEM - 7307.9900 and other respective headings depending on the base metal of which they are made.

Sd/-
(RIAZ AHMED MALIK)
Collector