

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

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PUBLIC NOTICE NO.37/94-(APPRAISEMENT)

SUBJECT CLASSIFICATION OF ALUMINIUM SANDWICHED SHEETS CUT IN VARIOUS SIZES

A question has arisen regarding the classification of aluminium sandwiched sheets cut in various sizes. The importers invariably argue that aluminium sandwiched sheets cut into pieces, irrespective of the sizes, are classifiable under PCT 76.02 as waste and scrap. Their contention is based on past practice and the description of waste and scrap of sandwiched sheets as given in the valuation manual 13th Edition.

The issue has been examined according to the definition of waste and scrap as given in Note 6(a) to Section XV of the Pakistan Customs Tariff, waste and scrap means metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not useable as such because of breakage, cutting up, wear or other reasons. Waste and scrap is generally used for recovery of metal by remolding or for manufacture of chemicals. Articles which, with or without the ambit of waste and scrap as per Explanatory Notes to the H.S. Code. It is therefore a misconnection that aluminium sandwiched sheets irrespective of its sizes are classifiable under PCT 76.02 by construing that these are waste and scrap

It is hereby clarified for the information of the public in general and the importers of aluminium sandwiched sheets in particular, that henceforth aluminium sandwiched sheets will not be treated as waste and scrap if the same do not correspond to the description of waste and scrap given above. Sandwiched sheets of aluminium capable of being used for their original purposes or can be adapted for other uses shall be classified under PCT 76.06.

Sd/-
(Muhammad Wali Khan)
Collector