

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

SI/MISC/244/90-VIII

Dated 20.07.1993

PUBLIC NOTICE NO.40/93-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF ELECTRICAL MASSAGER MODAL CTH 786.

The classification of electrical massager modal CTH.786 was considered by the P.C.T Committee. These are usually power or hand operated and are vibratory massaging appliances with interchangeable attachments to allow various methods of application.

The importer claimed its assessment under Customs tariff Heading 9019 1000 for the reason that apparatus is used for the massage of the different parts of the body.

Appraising group was of the view that only mechanotherapy apparatus used to treat the disease of the joints and muscles by reproduction of vibratory movements was classifiable in PCT heading 9019. Such treatment is usually carried out under medical supervision. Massager is an exercising equipment used for physical fitness and is therefore, classifiable under PCT heading 9506.

The Committee after hearing the views of the both sides reached to the conclusion that massager apparatus was correctly classifiable under PCT Heading 9019.1000 as clearly specified at page 1494 of the explanatory notes of H.S. Code.

Sd/-
(JEHANGIR KHAN)
Collector