

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

No.SI/MISC/319/94-VII

Dated 23.11,1994

PUBLIC NOTICE NO.40/94-(APPRAISEMENT)

SUBJECT: CLASSIFICATION NARROW WOVEN POLYESTER TAPE FOR ZIPPER.

A question has arisen whether narrow woven polyester tape for zipper is classifiable under PCT heading No.5806.3200 or 9607.1900. The Group concerned has been assessing the product under PCT heading 9607.19000.

The case has been examined. The tape is made of polyester yarn having wavy selvedge on one side and heavy selvedge on the other side to protect it from unraveling. The width of the tape is 15 mm. This is used in the manufacture of metallic / nylon zippers. As per Notes to Section XI of the PCT, goods falling in chapter 96 can be classified in this Section.

There is no exclusion of chapter 96 in these Notes on the other hand, chapter Notes to chapter 96 of PCT also do not exclude items falling chapter, 58 thereof. It thus follows that both the chapters can be considered for classification of the item under consideration. Heading Nos of both the Chapters have therefore, been considered for classification of the goods in question. As per Note 5 to Chapter 58 narrow woven fabrics are as under:-

- a) Woven fabrics of a width not exceeding 80 cm, whether woven as such or cut from wider pieces, provided with selvedge's (woven, gummed or otherwise made) on both edges.
- b) Tubular woven fabrics of a flattened width not exceeding 30 cm ; and
- c) Bias biding with folded edges, of a width when unfolded not exceeding 30- cm.

Heading No.58.06 covers narrow woven fabrics other than goods of heading NO.58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (boldues). Heading No.58.07 is meant for labels, budes and similar articles of textile in the pieces, in strips or cut to shape or size, not embroidered. On the other hand, heading No.96.07 covers slide fasteners and parts thereof.

A careful reading of the description goods falling in the three PCT heading Nos given above would show that the item in dispute corresponds to the description of goods given in the first part of heading No.58.06. i.e. "narrow woven fabrics other than goods of heading No.58.07" for the following reasons:-

- 1) It corresponds to the narrow woven fabrics given in Note. 5 to Chapter 58.
- 2) It is not the type of goods described in later part of heading No.58.06 or of heading No.58.07. similarly, these are slide fasteners nor parts thereof parts of slide fasters are described in the Explanatory Notes to heading No.96.07 as under:
 - a) Chain scoops;
 - b) Sliders or runners;
 - c) End pieces; and
 - d) Narrow strips of any length mounted with chain scoops.

According to the Rules of Interpretation of the Tariff, the basic Principle for classification of goods is the terms of the heading and any relative Section or Chapter Notes. The read with Note 5 to Chapter 58. Section and Chapter Notes discussed above do not exclude its classification in the said heading No. It is therefore, notified for the Public in general and the trade in Particular that henceforth narrow woven fabrics for zippers having width not exceeding 30 cm shall be classified in heading No.58.06 if these fabrics are not mounted with chain scoops.

Sd/-
(Muhammad Wali Khan)
Collector