

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

No.SI/MISC/Ut-25/95-VIII

Dated 16.09.1995

PUBLIC NOTICE NO.40/95-(APPRAISEMENT)

SUBJECT: CLASSIFICATION CANNON FAX L-700 MACHINE.

A dispute has arisen regarding the classification of "Cannon Fax L-700 Machine" having dual function. The machine is capable of acting as a fax machine as well as photocopying machine. It has a storage unit to store the signals from different documents and has capability to recall the reproduce them one by one to make copies or to send fax messages. The machine has a capacity to make 99 copies at one time or a single programming.

The importers had declared the machine under HS Code 8517.4000 as fax machine whereas the customs was of the view that sine the machine had dual function under interpretation Rule 3(c), the classification should be made under heading 9009.1100 as Photostat machine.

The members of the PCT committee were also divided in opinion, some held the opinion that since the machine has dual function (i.e. Fax as well as copying) it will attract classification under heading 9009.1100 as photocopying machine rather than classification under heading 8517.4000 as fax machine in terms of Rule 3(c) of the General Rules of interpretation whereas other were of the view that the3 machine is principally designed as Fax machine as at has storage unit to store the signals and recall and reproduce them when required to send fax messages or make photocopies in a desired sequence. They were of the view that the goods are classifiable under heading 8517.4000 in the light of Rule 3(a) of the General Rules for interpretation.

It is therefore, ruled for general information that Cannon Fax L-700 principally designed as fax machine, having photocopying capability as well, is classifiable under HS Code 8510.4000.

Sd/-  
(Muhammad Ramzan)  
Collector