



GOVERNMENT OF PAKISTAN  
MODEL CUSTOMS COLLECTORATE OF APPRAISEMENT (EAST)  
CUSTOM HOUSE, KARACHI

FBR  
PACIS/2011

C. No.-42/KAPE/PCT/2016

Dated 22.12.2018

PUBLIC NOTICE No. 06 /2018-MCC(E)

**Subject:** CLASSIFICATION OF DRAINED LEAD BATTERIES CONSISTING OF  
LEAD SCRAP OF PLATES OF BATTERY (RAILS)

**FACTS:**

Model Customs Collectorate Appraisement, Lahore forwarded a reference for the classification of drained lead acid batteries consisting of lead scrap of plates of battery (Rails) imported by M/s Poplon & Company (Pvt) Ltd. The importer, M/s Poplon & Company (Pvt) Ltd. is of the view that the relevant HS Code for said goods is 7802.000 (Lead Waste and Scrap). MCC Appraisement (Lahore), on the other hand, is of the opinion that said goods found to be "drained lead acid batteries", not deformed or cut into pieces, are classifiable under HS Code 8548.1090 (--- Other of - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators).

2. Meeting of the Classification Committee was held on 30-10-2018.

**ISSUE:**

3. Whether drained lead acid batteries (unserviceable, not-repairable but not deformed or cut into pieces) are classifiable under PCT Heading 7802.000 (as claimed by the importer) or under PCT Heading 8548.1000 (as per view of the department).

**PRODUCT ANALYSIS:**

4. Examination reports and pictures of the two different consignments were analyzed, which revealed that imported consignments comprised of drained (spent) lead acid batteries with /

without caps of amperes 100A, 65A, 150A, 45A, 120A, 25A etc and having brands like Global, Lucas, President, Exide etc.

**LAW AND ANALYSIS:**

5. The Classification Committee considered following HS Codes:
- i. 7802.0000 (“Lead Waste and scrap”)
  - ii. 8548.1090 (--- “Other” of – “Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators”).


6. HS Code 7802.0000 covers Lead Waste and Scrap. The committee analyzed importer’s argument that PCT 7802.0000 (lead waste and scrap) is more relevant as drained batteries are to be used exclusively for the retrieval of lead. The committee also considered the HS Code 8548.1090 (Others). The terms of heading of HS Code 8548 states “Waste and Scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators”. As per General Rules of Interpretation for classification, the heading which provides the most specific description, as presented, shall be preferred to headings providing a more general description. Therefore, PCT heading 7802.0000 is not the relevant PCT heading in this case. As per examination reports and pictures of the two different consignments, the goods, as presented, were found to be drained (spent) lead acid batteries with and without caps, having different amperes / brands. As the imported goods are not deformed or cut into pieces, but in intact form as drained/spent lead acid batteries, therefore, in view of more specific terms of heading, the same are appropriately classifiable under the HS Code 8548.1090, being the residual heading of spent primary cells, spent primary batteries and spent electric accumulators. Since the goods can be classified by reference to the terms of heading according to rule 3(a), therefore, there is no need to resort to subsequent rules 3(b) and 3(c) of General Rules for Interpretation of Schedule 1.

**HOLDING:**

7. In view of the above, Committee holds that drained lead acid batteries consisting of lead scrap of plates of battery (Rails) are classifiable under PCT Heading 8548.1090:

8548 - Waste and Scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators  
8548.1090 - - - Other

8. The above decision is based upon the documents and information provided by the importer and the detail scrutiny of the PCT headings in the light of General Rules of Interpretation and Explanatory Notes. This decision shall be treated as annulled, if it is found, at any subsequent stage, that the same was obtained by providing incorrect, false, misleading or incomplete information by the applicant.

  
(Sheeraz Ahmed)  
Additional Collector -III  
Chairman Classification Committee

Distribution:

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