



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



C. No.C-116/KAPE/ PCT/DC/2019

Dated: 23 .8.2019

PUBLIC NOTICE No.04/2019

Subject: CLASSIFICATION OF GLASS DOOR PANELS MADE OF TOUGHED (TEMPERED) GLASS FOR USE AS REFRIGERATOR DOORS.

FACTS:

Importer, M/s HNR Company (Pvt.) Ltd. filed a representation to the Classification Committee for determination of classification of cut to size "glass door panels", made of tempered glass, for use as refrigerators doors. The importer stated that "glass door panels" are classifiable under HS Code 70.20 as "Other articles of glass". The Collectorate, on the other hand, contended that said items are classifiable under HS Code 70.06 which covers "Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials."

02. Meetings of the Classification Committee were held on 28.5.2019, and 20.7.2019.

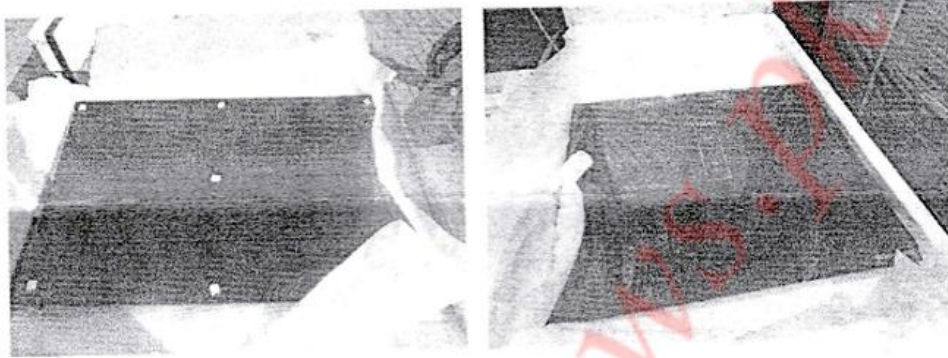
ISSUE:

03. Whether worked and cut to size "glass door panels", made of toughed (tempered) glass, for use as refrigerator doors are appropriately classifiable under HS Code 7020.0090 being "Other articles of glass" as claimed by the importer; or under HS Code 7006.0090, "Other" under the main head 70.06 which covers "Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials" as ascertained by the MCC (Appraisal) Lahore, or under any other relevant heading of the First Schedule of Customs Act, 1969.

PRODUCT ANALYSIS:

04. The Committee considered the uploaded images of impugned goods in the WeBOC system to confirm that imported goods are cut to size refrigerator glass door panels

ready to be fitted with profiles for use as refrigerator doors. The technical literature describes the goods to be used in refrigerator as doors. Glass door panels are made of tempered glass that is durable, resistant to shock and breaks into small pieces in case of accident.



#### LAW AND ANALYSIS:

05. For the purpose of classification, the Classification Committee observed that, in terms of first rule of General Rules of Interpretation to HS, classification has to be determined according to the terms of heading and any relative Section or Chapter Notes. For classification of product under consideration, the Classification Committee considered following HS Codes:

- i. 7006.0090 (Glass of heading 70.03,70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials.)
- ii. 7020.0090 (Other articles of glass)
- iii. 8418.9990 (Refrigerator Parts)

06. The committee first considered HS Code 7006.0090 which pertains to Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. According to MCCA Lahore, the product under consideration was classifiable under HS Code 7006.0090 (for being a worked/semi-finished article of glass) in the light of explanatory notes to Heading 7006 which are reproduced as under:

*"This heading covers not only flat glass in the form of semi-finished products (e.g., sheets without any particular purpose), but also articles of*

flat glass designed for a specific purpose, subject to their being neither framed, backed, nor fitted with material other than glass. The heading thus includes, inter alia, fingerplates (for doors or switches) made entirely of beveled or perforated glass and sign-plates, even when beveled, coloured or bearing designs or other decorations."

07. The Committee observed that though semi-finished or worked glass is appropriately classifiable under HS Code 70.06, but that glass has to be of headings 70.03, 70.04 or 70.05. In the instant case, the glass is safety glass (tempered glass) of heading 70.07, therefore, glass door panels made from tempered glass of heading 70.07 cannot be classified under HS Code 7006.0090 in terms of exclusion provided under the Explanatory Notes of heading 70.06 vide Page XIII-7006-1 which states as under:

*"This heading does not, however, include safety glass (heading 70.07), ..."*

08. Under Explanatory Notes to heading 70.07 at Page XIII-7007-1, toughed (tempered) glass has been categorized as safety glass and therefore, the imported goods being worked out of tempered glass, cannot be classified under HS Code 7006.0090 by virtue of above exclusion.

09. The Committee then considered HS Code 8418.9990 under which all kinds of specialized refrigerator parts can be classified, in terms of Explanatory Notes of heading 84.14 (Page XVI-8418-4) which state that *"parts of the goods of this heading, whether for domestic or industrial uses, are also classified in said heading and only non-specialized parts (e.g. tubes and tanks) are classifiable in their own appropriate headings"*. Chapter Note 2(b) of Section XVI states that parts, if suitable for use solely or principally with a particular kind of machine, are to be classified, in the respective heading, with the machine. As "glass door panels" are cut to size and specially designed and worked for specific use as refrigerator doors, therefore, the Committee considered whether the same, being refrigerator parts, can be appropriately classified under HS Code 8418.9990. The Committee observed that refrigerator is a home appliance involving applied science and technical use and its parts/articles made of glass cannot be classified under Chapter 84 by virtue of exclusion at Note 1(c) of Chapter 84 which reads as under:

*1.- This Chapter does not cover:*

*(c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20)*

10. By virtue of above exclusion vide Note 1(c) of Chapter 84, glass door panels cannot be classified under heading 8418.9990, and therefore, PCT 7020.0090 becomes the appropriate heading in terms of application of GIR 1. Explanatory Notes of heading 70.20 vide Page XIII-7020-1 state as under:

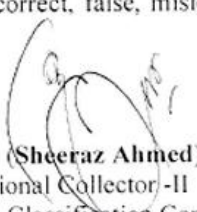
*"This heading covers glass articles (including glass parts of articles) not covered by other headings of Chapter 70 or of other Chapters of the Nomenclature".*

11. The Committee accordingly observed that glass door panels for refrigerators, worked out of tempered glass, are appropriately classifiable under heading 7020.0090 for being glass part of article not covered under any other heading of the Nomenclature.

**HOLDING:**

12. In view of above discussion, the Classification Committee is of the opinion that through application of GIR 1, worked refrigerator glass door panels, made out of toughed (tempered) glass, are correctly classifiable under HS Code 7020.0090 for being part of article made solely of glass. Since the product can be classified by reference to the terms of heading according to rule 1, therefore, there is no need to resort to subsequent rules of General Rules for Interpretation of Schedule 1.

13. The above decision is based upon the documents and information provided by the importer and the detailed 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-II  
Chairman Classification Committee

**Distribution:**

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