



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



C-209/KAPE/DC/PCT/2022-East

Dated: 01.12.2022

**PUBLIC NOTICE NO. 11/2022**

SUBJECT: **DETERMINATION OF CLASSIFICATION OF ITEM ‘COMPOSITE PACKAGING ARTICLE OF PAPER, PLASTIC AND ALUMINIUM MATERIAL’.**

The Collectorate of Customs Appraisalment-East, Karachi vide letter C.No.SI/MISC/KAPE/348/2022-III dated 16.07.2022 sent a reference for customs classification of ‘Printed Aluminum Foil Composition Packaging Film’. The importer M/s Uniferoz (Pvt) Ltd imported the under reference goods vide Good Declaration No.KAPE-HC-70566-18-102021 declaring the goods under PCT heading 4811.5990, whereas PCT heading 7607.200. On examination, the impugned goods were reported to be “Printed Aluminum Foil Composition Packaging Film”, samples of which were forwarded to Custom House Laboratory for confirmation of actual description and composition. The Laboratory reported as under:

*“Receipt NO: 138939*

*Report:*

*The sample is in the form of off-white printed sheet with silver color backing, on test is found to consist of central core of aluminum foil covered on one side with printed paper sheet and other side with transparent plastic film polyethylene.*

*Total thickness of sample: 0.069mm*

*Thickness of Aluminum foil: 0.022mm*

*Thickness of paper: 0.032mm*

*Thickness of plastic film: 0.015mm”*

2. The Collectorate assessed the impugned goods under PCT heading 7607.2000 in the light of the of the test report, examination report and explanatory notes to the Chapter 76.07 and PCT heading mentioned in the FTA. The importer did not agree with the Collectorate’s view point and on their request, the GD was assessed provisionally and samples were sent to HEJ Laboratory to ascertain the specification of the impugned goods. The HEJ Laboratory reported as under:

*“In the light of test carried out, the given sample entitled ‘Mix printed Aluminum Foil Composition Packaging Film’ is multi-layer consists of White Paper 37.62%, Polyethylene 17.20% laminated with Aluminum Foil 24.21%. It is mainly used for packaging purpose.”*

3. The importer M/s Uniferoz (Pvt) Ltd was of the view that the impugned goods were classifiable under PCT heading 4811.5990, on the basis of composite nature of article which is a paper coated with EAA copolymer (Plastic) and other side lined with aluminum foil sandwich between two layer of plastic and covered with polyethylene, meeting all the criteria as specified in nomenclature of heading 4811 and exclusions provided in Explanatory Notes to heading 7607 which states as *“(b) Paper and paperboard for the manufacture of containers for milk, fruit juice or other food products and lined with aluminum foil (i.e. on the face which will form the inside of containers) provided they retain the essential character of paper or paperboard”*. On the other hand, the concerned Collectorate classified the goods under PCT heading 7607.2000 on the basis of description provided in PCT heading 76.07 which covers aluminum foil with backing and FTA certificate also mentioned the same PCT heading.

4. Meeting on the subject matter was held on 22.10.2022 which was attended by the representatives of the importer, the concerned Collectorate and the members of Classification Committee. The representatives of the importer contended that the heading 76.07 is applied for aluminum composite article backed with paper/paper board or reinforced with plastic material treatable as ‘aluminum foil’ contrary to impugned packing film which is a composite article of paper coated with EAA copolymer, the other side lined with aluminum foil sandwiched between two layers of plastic covered with polyethylene which meets all the criteria as specified in nomenclature of chapter 4811. On the other hand, the representatives of the department asserted that the impugned goods are classifiable under PCT heading 7607.2000 on the basis of description provided in PCT heading 76.07 which covers aluminum foil with backing and FTA certificate also mentioned the same PCT heading.

5. The Classification Committee deliberated upon the classification of the impugned goods and gave due consideration to the goods falling under PCT heading 4811.5990 (--- other) and 7607.2000 (- backed). The Classification Committee observed that Exclusion Note 2(n) to Chapter 48 excludes there from *‘Metal foil backed with paper or paperboard (generally section XIV or XV)’*. In section XV, PCT Heading 7607 provides for *‘Aluminium foil (whether or not*

*printed or backed with paper, paperboard, plastics or similar backing materials) of thickness (excluding any backing) not exceeding 0.2 mm.* The Committee observed that the impugned goods ‘Printed Aluminum Foil Composition Packaging Film’ as per lab reports are composed of paperboard and aluminum foil laminated with plastics. The aluminum foil is central core of the goods and it play the essential role of providing a complete barrier to light, oxygen, moisture and bacteria to the alcohol swabs. The aluminium foil has been backed with paper to keep the foil from tearing, add strength and support to the foil, without the additional support, such foil would lack the strength to withstand the rigors of handling. As the subject packaging is meant for preservation of alcoholic swabs and aluminum foil being the core material, is playing the dominant and essential role for protection of swabs. Explanatory Notes to 76.07 provide reference to the Explanatory Note to heading 7410, relating to *copper foil, as applicable, mutatis mutandis, to Chapter 76. According to Explanatory Notes 74.10, foil “is often backed with paper, paperboard, plastics or similar backing materials, either for convenience of handling or transport, or in order to facilitate subsequent treatment, etc. Foil remains in the heading whether or not it has been embossed, cut to shape (rectangular or otherwise), perforated, coated (gilded, silvered, varnished, etc.), or printed.”*

6. The Classification Committee also deliberated upon international practices and decisions on the subject goods and observed that as per internet, impugned goods and similar goods are sold and exported under heading 7607. The FTA also mentioned the same HS Code. The Committee further observed that there were multiple rulings, including HQ H022685 dated Jun 09, 2009, NY N006034 dated February 16, 2007, NY N003418 dated December 12, 2006, NY NI82901 dated June 12, 2002, NY A85024 dated July 16, 1996, HQ 958356 dated October 26, 1995, HQ 954591 dated August 23, 1993, etc which also classified such products under heading 7607.

7. In view of the foregoing, the Classification Committee is of the opinion that in terms of GRI 1 & 3(b), the subject goods ‘Printed Aluminum Foil Composition Packaging Film’ are classifiable under PCT heading 7607.2000.

8. The above classification determination is specific to the product whose details / specifications have been given above. Further, the ruling is based on the documents provided by the applicant and referring Collectorate and 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.

9. Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002.

**(Mushtaq Ali Shahani)**  
Additional Collector of Customs/  
Chairman Classification Committee

**Copy for information to:**

1. The Member Customs (Policy / Operations), Federal Board of Revenue, Islamabad.
2. The Member (Customs Legal & Accounting), Federal Board of Revenue, Islamabad.
3. The Member (FATE), Federal Board of Revenue, Islamabad with the request to publish this ruling on FBR website.
4. The Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
5. The Chief Collector of Customs (Enforcement) South, Custom House, Karachi.
6. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
7. The Chief Collector of Customs (Enforcement) Central, Custom House, Lahore.
8. The Chief Collector of Customs (North), Custom House, Islamabad.
9. The Chief Collector of Customs (Balochistan), Custom House, Quetta.
10. The Collectorate of Customs (Appraisalment) West/East/PMBQ Custom House, Karachi.
11. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBoC.
12. The Project Director, WeBoC *Glo*, Custom House, Karachi for necessary action.
13. M/s Uniferoz (Pvt) Ltd, 32/8, Sector 15, Korangi Industrial Area, Karachi -74900-Pakistan.
14. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
15. The Karachi Chamber of Commerce & Industry, Karachi.
16. The Karachi Customs Agents Association, Karachi.
17. Notice Board.

**(Mushtaq Ali Shahani)**  
Additional Collector of Customs/  
Chairman Classification Committee