

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE

C. NO. 3(31)tar-I/91

Islamabad, the 15st February, 2000.

CUSTOMS GENERAL ORDER NO. 05/2000

Subject :- CLASSIFICATION OF “SIZING AGENTS(SIZETEX SA)”

The dispute regarding classification of sizing agents, used in textile industry, namely “Sizetex SA” and “Sizetex ZA” composed of sodium alginate in association with starch and organic inhibitors/additives, has been examined at the Board in consultations with the Nomenclature and Classification Directorate of the World Customs Organization Brussels. Two headings 38.09 and 39.13 have been considered for their classification.

2. Heading 39.13 covers “natural polymers (for example, alginic acids) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms”.
Alginic acid, its salts and esters fall in subheading 3913.10.
Paragraphs 2 and 3 of item (1) of the Explanatory Note to this heading (page 612) state that:
3. “... Water-soluble alginates are used as thickeners, stabilisers, gelling and film-forming agents in, for example, the pharmaceutical, food, textile and paper industries.
4. These products may contain preservatives (e.g. sodium benzoate) and be standardized by the addition of gelling (e.g., sucrose, urea). Any such additions should not render the product particularly suitable for specific use rather than for general use”.
5. The understanding derived from the above information is that “alginic acid, its salts and esters” may contain a wide variety of substances as preservatives, standardization agents, retarders, etc., in such quantities and combinations that these additions would not render them as products for specific use which fall outside this heading.
6. on the other hand, “finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or “included” are classified in heading 38.09.
7. Item (A) (11) of the Explanatory Note to this heading (page 569) specifies that “Sizing agents” which are used to make yarns more resistant during weaving operations fall in this heading. “These preparations are generally based on starch, starch derivatives or other natural or synthetic polymer binders. These may also contain wetting agents, softening agents, fats, waxes or other materials”.
8. On the basis of the foregoing, since the products “Sizetex SA” and “Sizetex ZA”, used as sizing agents in textile industry are products particularly suitable for specific use. It is therefore, ruled that both of these are appropriately classifiable under PCT heading 3809.9100.

(Raja Tahir Majeed)
Secretary (Customs Tariff)