G0VERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE
******

C. NO. 2(18)/Tar-I/99. Islamabad, the 20th January, 2000.

CUSTOMS GENERAL ORDER NO. 01/2000

Subject :- CLASSIFICATION OF "TITANIUM DIOXIDE" (HOMBITAN LW-SU).

The dispute regarding Classification of "Titanium Dioxide (Hombitan LW-SU") consisting of titanium dioxide in the form of white, fine and odourless powder, mainly used as matching agent for synthetic fiber, to enhance light stability of fibers and reduces the catalytic surface activity of the Titanium Dioxide" and which as per laboratory analysis is stated to be untreated micronised Titanium Dioxide pigment with a crystal lattice doping of 0.35% antimony oxide, has been considered in the Board in consultation with the Nomenclature and Classification Sub-Directorate of the World Customs Organization Brussels.

2. The titanium dioxide is classified in heading 28.23 when unmixed and not surface treated. According to Noted to Chapter 28, in general, separate chemical elements and separate chemically defined compounds of heading 28.23 may contain impurities. A stabilizer (including an anti-caking agent) necessary for their preservation or transport, or an added anti-dusting agent or a coloring substance may be added to facilitate their identification or for safety reasons provided that the additions do not render the product particularly suitable for specific use rather than for general use.

3. The term "impurities" applies exclusively to substances whose presence in the signal chemical compound result solely and directly from the manufacturing process (including purification). The substances may result from any of the factory involved in the process and are principally the following:

(a) Unconverted starting materials.
(b) Impurities present in the starting material.
(c) Regents used in the manufacturing process (including purification).
(d) By products.

4. The explanation given in the Kirk-Othmer Encyclopedia of Chemical technology Vol 24,P.241) is as under:

> "Mineral Feedstocks. The titanium- bearing ores ilmenite, natural rutile, and leucoxene used in the production of titanium dioxide pigment occurs as mineral sands massive hard rock in many parts of the world. Increasingly, mining companies process these natural ores to extract iron and other minerals to produce slags, or synthetic rutile having higher Ti02 contents than the original ore…"

5. Further clarify in the Ullmann's Encyclopedia of Industrial Chemistry is as under:

> "White pigments. The most important white pigment for surface coating is titanium dioxide… Doping the crystal lattice and coating the surface with metal oxides or hydroxides has reduced the photocatalytic polymer decomposition caused by titanium dioxide to such an extent that all stability requirements can be met.

"Doping of the Hydrate … To produce rutile pigments, rutile anclie (<10%) must be added; Z to, A 1203 (<3%) are sometimes also added to stabilize the crystal structure.

(in this connection, it should be noted that the quantity of other oxides used for the surface treatment of titanium dioxide is not important for the purposes of the harmonized System).

6. Therefore, the antimony oxide found in the product in question , after the laboratory analysis, could not be considered as an "impurity" in the sense of Note 1 and the general Explanatory Notes to Chapter 28. Rather, it has been used for the surface treatment of titanium dioxide.

7. In view of the above, it is therefore, ruled that "Hombitan LW-SU" (Titanium dioxide) is correctly classifiable under heading 32.06 of the Pakistan Customs Tariff.

(Raaja Tahir Majeed)
Secretary (Customs Tariff)