GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE
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C.NO.2(15)Tar-I/99 Islamabad, the 7th December, 1999.

CUSTOMS GENERAL ORDER NO. 50/99

Subject :- TARIFF CLASSIFICATION OF OFFSET PRINTING BLANKET

A dispute has arisen regarding classification of printing blankets imported in rolls of various sizes-

2. The goods were tested in the Custom laboratory and were found to be laminated textile fabric, consisting of several layers of textile fabric bonded together by means of rubber adhesive. It is covered on one side with a vulcanized rubber sheet.

(i) Total percentage composition in respect of rubber and textile fabrics by mechanical reparation.

Percentage of textile material = 40.0%
Percentage of vulcanized rubber = 59.0%

(ii) Percentage composition in respect of laminated fabric and vulcanized rubber sheet by mechanical separation.

Percentage of laminated textile fabric = 80%
Percentage of vulcanized rubber sheet = 20%
Weight per square meter = 1788 gms.

3. The various probable PCT headings i.e. (I) 40.06 (ii) 40.16 & (iii) 59.11 were considered for classification:

4. The importers claimed assessments under PCT heading 59.11 on the basis of exclusion (g) under heading 5906 at Page 897 of the Explanatory Notes which is reproduced below:

(g) Textile fabrics (whether or not felt-lined) consisting of several layers of fabric assembled with rubber and vulcanized under pressure, of the kind used for the manufacture of card clothing printing blankets or other similar articles of kind used for technical purposes, including narrow fabrics made of velvet impregnated with rubber. For covering weaving spindles (weaving beams, of heading 59.11.

Heading No.59.11 applies to the following goods, which do not fall in any other heading of Section XI:

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of heading No. 59.08 to 59.10), the following only; ….

(b) Textile articles (other than those of headings Nos. 59.08 to 59.10) of a kind used for technical purpose (for example textile fabrics and felts, endless or fitted with linking devices of a kind used in paper making or similar machines (for example for pulp or asbestos-cement) gaskets, washers, polishing discs and other machinery parts) ….

5. It was noticed that Note-7 of Chapter-59 is applicable provided the goods are classifiable in section XI (i.e textiles and articles of textiles) and are not classifiable in section VII dealing inter-alia with rubber and articles thereof.

6. In terms of para-C page 626 of Explanatory notes textile fabrics (as defined in Note-1 to Chapter-59), impregnated, coated covered or laminated with rubber, weighing more than 500/m2 and containing 50% or less by eight of textile material attracts classification in chapter-40. The laboratory report categorically states that the printing blankets under reference are laminated with rubber having weight per square meter 1782 gm and textile material 40.6%. Thus on the strength of the laboratory report and by classifiable in section VII (i.e. Chapter-40) and not in section-XI. The position is further confirmed from section Note 1 (ii) to section-XI specifying that woven, knitted or crocheted fabrics felt or non-woven, impregnated, coated, covered or laminated with rubber or articles thereof are classifiable in Chapter-40.

7. It is further added that PCT heading 40.08 deals with plates, sheets and strips in the length, or merely cut to length or into rectangulars (including squares). However, plates, sheets, strips with beveled or molded edges or with round corners, open work borders or otherwise worked or cut into shapes other than rectangulars (including squares) are assessable under heading 40.14, 40.15 & 40.16 by virtue of exclusion (b) under heading 40.08 page 637 of the Explanatory notes. Since the imported goods do not qualify the requirement of exclusion (b) under heading 40.08, the imported printing blankets are not classifiable under heading 40.14, 40.15 or 40.16.

8. In view of the above, it is therefore ruled that printing blankets composed or laminated textile fabric bonded together by means of rubber adhesive, covered on one side with a vulcanized rubber sheets in rolls are correctly classifiable under heading 40.08 of the Pakistan Customs Tariff.

(MUHAMMAD ARSHAD)
Chief (Customs Tariff)