

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

C.No.1(79)S-CTR/ 98

Islamabad, the 22nd September, 1999.

CUSTOMS GENERAL ORDER NO. 35/99

Subject :- CLASSIFICATION RULINGS:

The Central Board of Revenue as well as the Collectorate have been receiving queries necessitating issuance of rulings regarding tariff classification of goods.

2. In order to obviate confusion arising out of issuance of conflicting classification rulings by the Board and the Collectorates, C.G.O 21 of 1998 dated 2nd November, 1998 was issued introducing a system of issuing Centralized and advance classification rulings at Board's level. The Collectorates were required to release the goods provisionally against bank guarantees pending decision at Board.

3. It has been observed that there arise practical difficulties while handling routine cases at Board's level resulting in delays. Accordingly, in super session of Board's Customs General Order No.21/98 dated 6th August, 1998, it has been decided that, hence forth, Collectorates would decide routine classification issues at their level and only complicated cases where it is felt that a decision from Board or World Customs Organization is needed may be referred to Board. The classification rulings so issued may be widely circulated amongst all Collectorates/Directorates, CBR, for uniform & application.

4. All classification matters referred to Board shall be examined by a Committee comprising of the following:-

- 1) Chief (Customs Tariff)
- 2) Secretary (Customs Tariff Reforms) (Coordinator)
- 3) Secretary (Customs Tariff)
- 4) Secretary (Machinery)
- 5) Secretary (Central Excise Budget)
- 6) Secretary (Sales Tax Budget)
- 7) Any other officer on invitation.

**(Shahzada Tahir Zaman)
Secretary (CTR)**