

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE

C.NO.3(3)/Tar.II/99

Islamabad, the 9th October, 1999.

CUSTOMS GENERAL ORDER NO. 41/99

Subject :- TARIFF CLASSIFICATION OF COATEL.

A dispute has arisen regarding correct PCT classification of an ophthalmic product known as 'Coatel'. It is viscoelastic solution for use in cataract surgery. The solution is injected into the eye to maintain the transparency of the various parts of the eye and the depth of the anterior chamber during surgery to help the implantation of the intraocular lens. The product is transparent, isotonic and sterile. Each ml of the solution contains the following ingredients.

Methyhydroxypropylcellulose	20 mg
Sodium chloride	4.90 mg
Potassium chloride	0.75 mg
Calcium chloride	0.48 mg
Magnesium chloride	0.30 mg
Sodium acetate	3.90 mg
Sodium citrate	1.70 mg
HC/NaOH (to adjust pH)	to pH 7.2
Water for injection	to 1000 mg

2. A reference was made by the Board to the World Customs Organization (WCO) for classification ruling in respect of Coatel.

3. The WCO have opined that by virtue of Note 4 to Chapter 30 of Explanatory Notes to the Harmonised Commodity Description and Coding system, the Secretariat is inclined to classify this product in heading 38.24 (subheading 3824.90) as a chemical presentation not elsewhere specified or included.

4. In the light of the above it is hereby ruled that the product 'Coatel' is classifiable under heading 3824.9099 of the Pakistan Customs Tariff.

**(RAUF KHALID)
Secretary (CT.II)**