

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE

C.NO.2(2)Tar-I/99

Islamabad, the 26th July, 1999.

CUSTOMS GENERAL ORDER NO. 24/99

Subject :- CLASSIFICATION OF “SOLVITOSE C5-HV” AND “EMPOL-PS”

The issue regarding determination of exact classification of preparations namely “Solvitose C5-HV” and “Empol-PS”, used as thickening agents for textile fabric printing, consisting of modified starch (etherified / esterified pregelatinized) has been examined by the Board in consultation with the Nomenclature and Classification Sub-Directorate of the World Customs Organization. As the two products under question were found to be similar in composition, therefore, considered for classification under PCT heading 35.05, 38.09 and 38.24. Since heading 38.24 is a residual heading, this heading could be applicable only when the other two headings are ruled out.

2. Since these products are predominantly based on modified starches and contain guar gum also, the heading 35.05 we considered, but it was found that the addition of guar gum may have contributed substantially to the thickening property of the products. Further as the formulations contain modified starch, guar gum and preservatives. It would render these products particularly suitable for specific use, hence were excluded from heading 35.05.

3. However as per Explanatory Notes to heading 38.09 which state that “this heading covers a wide range of products and preparations, of a kind generally used during processing and finishing of fabrics,” including mordants and dye carries, the heading 38.09 as found to be the most appropriate heading for their classification.

4. It is therefore, ruled that the products namely “Solvitose C5-HV and “Empol-Ps” being thickening agents for textile fabric printing, are correctly classifiable under PCT heading 3809.9100.

(RAJA TAHIR MAJEED)
Secretary (Customs Tariff-I)