

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE

C.No.6(7)Tar-I/98

Islamabad, the 19th July, 1999.

CUSTOMS GENERAL ORDER NO. 23/99

Subject :- CLASSIFICATION OF "TALOFLOC"

A question has arisen regarding determination of classification of colour precipitant used as decolourizing agent in sugar industry, with the brand name of "Talofloc", a white to off-white mixture in waxy solid form, consisting 5% by weight of a quaternary ammonium compound derived from fatty acids and 25% by weight of iso-propyl alcohol. This is insoluble in water but forms a stable aqueous dispersion at a concentration of 7.5% (by quaternary weight).

2. Its classification was considered under the following PCT headings both in the Board and in the World Customs Organization at Brussels:-

- (a) PCT 2923.9000 "quaternary ammonium salts and hydroxides";
- (b) PCT 3402.9011, which covers "organic surface-active agents (other than soap); surface-active preparations (including auxiliary washing preparations) and cleaning preparations. Because Talofloc acts as a surface-active agent and precipitates colourants and high molecular impurities from sugar solutions, therefore it is similar to the surface-active preparations described on page 501,(A)-(2) of the Explanatory Notes to the heading 34.02.
- (c) PCT 3402.9091 which covers surface-active preparations in bulk (an immediate packing of 10 kg. or more).

3. Since "Talofloc" is found to be a solution of cationic surfactant in isopropyl alcohol, containing properties of surface active agents, it is therefore, ruled that product namely "Talofloc" is correctly classifiable under PCT heading 3402.9091.

**(Raja Tahir Majeed)
Secretary (Customs Tariff-I)**