

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE

C.No.81-82/Tar-I/13(4)

Islamabad, the 28th May, 1999.

CUSTOMS GENERAL ORDER NO. 15/99

Subject :- CLASSIFICATION OF LUBRICATING OIL.

The issue regarding classification of Lubricating Oil namely castrol perfect OT-46, T-32 and T-68 has been examined by the board in consultation with the Collectorates of Customs (Appraisement) Karachi and Lahore.

2. It is hereby ruled that the Lubricating Oils with certain additives to improve viscosity, Inhibit rust, etc. are correctly classifiable under PCT heading 2710.0081 or 2710.0082 depending upon the mode of packing.

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