



GOVERNMENT OF PAKISTAN  
MODEL CUSTOMS COLLECTORATE OF APPRAISEMENT (EAST)  
CUSTOM HOUSE, KARACHI



C No. 127/KAPE/DC/PCT/2019

Dated: 25.01.2020

PUBLIC NOTICE No. 10/2019-MCC (E)

Subject: CLASSIFICATION OF "WEATHER STRIP (TUFT AND STRIP COMPOSED OF POLYPROPYLENE)"

FACTS

M/s Eagle Clearing and Forwarding Agency, bearing Challan No. KCUS-2426, has filed representation to Chief Collector (Appraisalment) South, Karachi for classification regarding weather strip. Brief facts are that M/s United Trade Impex imported a consignment declared to contain "Weather Strip" under PCT heading 5911.9090. However, the Collectorate assessed the goods under PCT heading 3925.9000. The importer fell back in argument that data under both PCT headings was available which was causing trouble for them to find appropriate PCT heading. The representation was forwarded to the classification center by the office of Chief Collector (Appraisalment) South, Karachi.

ISSUE

02. Whether the subject item "Weather Strip (tuft and strip composed of polypropylene)" is appropriately classifiable under H.S. Code 5911.9090 or under H.S. Code 3925.9000 as per database history or under any other relevant heading of the First Schedule to the Customs Act, 1969 (Pakistan Customs Tariff)?

PRODUCT ANALYSIS

03. Weather strips are imported in rolls of continuous length of 500 meters each having width of about 7mm. One representative sample has also been tested by the Custom House Laboratory and according to lab report it is in the form of white strip with brown color tufts / pile on one side which is covered / laminated on lower side with translucent strip composed of polypropylene. The report further states that both the tufts and strips are composed of polypropylene with percentage ratio of plastic strip and tufts / pile 60% and 40% respectively.

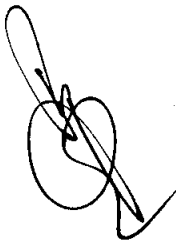
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Custom House Lab suggested that the product attracts two PCT headings 3925 and 3926 but, in their opinion, heading 3926 is more appropriate. However, they opined that the matter may be further looked into. Visual inspection of the representative sample, product details retrieved through previous import clearances data and images uploaded into the WeBoC system indicate that the product has **multi-purpose usage after cutting it into sizes** as per requirements.

## **LAW ANALYSIS**

04. The classification under First Schedule to the Customs Act, 1969 (Pakistan Customs Tariff) is made in accordance with the General Rules of Interpretation (GRI). As per GRI-I, the classification of goods shall be determined according to the terms of the headings and any relative Section or Chapter Notes. In the event that the goods cannot be classified solely on the basis of GRI-I and if the headings or legal notes do not otherwise require, the remaining GRIs may then be applied. The Explanatory Notes (ENs) of the Harmonized Commodity Description and Coding System provide a guiding commentary on the scope of each heading and are authentic source of interpretation as per Rule 1 of Pakistan Rules to the GRI and are the official interpretation of the Harmonized System at the International level as well.

05. The Committee deliberated upon the classification of product 'weather strips' and has formed its opinion, discussing the scope of under consideration PCTs, as follows:



**59.11 - Textile products and articles, for technical uses, specified in Note 7 to this Chapter (+).**

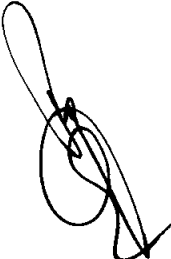
Chapter Note 7 (a) of Chapter 59 provides an exhaustive list of articles and that list does not include the subject article. Chapter Note 7 (b) further prescribes that the heading includes textile articles of a kind used for technical purposes such as textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines, gaskets, washers, polishing discs and other machinery parts. Additionally, ENs to the heading 59.11 state, in the relevant part, that "*The textile products and articles of this heading present particular characteristics which identify them as being for use in various types of machinery, apparatus, equipment or instruments or as tools or parts of tools.*" During discussion, it transpired that the subject article doesn't possess these particular characteristics.

Foregoing in view, the Committee discarded PCT heading 5911.9090 for classification of the impugned product.

**39.25 - Builders' ware of plastics, not elsewhere specified or included (+).**

This heading applies only to the articles mentioned in Note 11 to this Chapter which, inter-alia, includes “11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l; (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs; (c) Gutters and fittings thereof; (d) Doors, windows and their frames and thresholds for doors; (e) Balconies, balustrades, fencing, gates and similar barriers; (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof; (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses; (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.”



The Committee ruled that heading 39.25 is inapplicable owing to reasons that this heading applies only to the articles listed under Note 11 of Chapter 39 and to articles which are not products covered by any of the earlier headings of sub-Chapter II.

**39.26 – Other articles of plastics and articles of other materials of headings 39.01 to 39.14.**

This is a residual heading and covers **articles**, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include: (1) Articles of apparel and clothing accessories (**other than** toys) made by sewing or sealing sheets of plastics, e.g., aprons, belts, babies' bibs, raincoats, dress-shields, etc. Detachable plastic hoods remain classified in this heading if presented with the plastic raincoats to which they

belong. (2) Fittings for furniture, coachwork or the like. (3) Statuettes and other ornamental articles. (4) Dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics. (5) Paperweights, paper-knives, blotting-pads, pen-rests, bookmarks, etc. (6) Screws, bolts, washers and similar fittings of general use. (7) Transmission, conveyor or elevator belts, endless, or cut to length and joined end to end, or fitted with fasteners. Transmission, conveyor or elevator belts or belting of any kind, presented with the machines or apparatus for which they are designed, whether or not actually mounted, are classified with that machine or apparatus (e.g., **Section XVI**). In addition, this heading **does not cover** transmission or conveyor belts or belting, of textile material, impregnated, coated, covered or laminated with plastics (**Section XI**, e.g., **heading 59.10**). (8) Ion-exchange columns filled with polymers of heading 39.14.(9) Plastic containers filled with carboxymethylcellulose (used as ice-bags).(10) Tool boxes or cases, not specially shaped or internally fitted to contain particular tools with or without their accessories (see the Explanatory Note to heading 42.02). (11) Pacifiers (or “baby’s dummies”); ice-bags; douche bags, enema bags, and fittings thereof; invalid and similar nursing cushions; pessaries; sheath contraceptives (prophylactics); bulbs for syringes.(12) Various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch “glasses”, figures and letters, luggage label-holders. (13) Artificial fingernails.

Since the product is presented in continuous length of 500 meter per role and has not attained the shape of ‘article’ ready for use, therefore, the Committee has discarded the heading 39.26 being the residual heading of Chapter 39.

#### **39.21 - Other plates, sheets, film, foil and strip, of plastics (+).**

This heading covers plates, sheets, film, foil and strip, of plastics, **other than** those of **heading 39.18, 39.19 or 39.20** or of **Chapter 54**. It, therefore, covers only cellular products or those which have been reinforced, laminated, supported or similarly combined with other materials. (term ‘other material’ has been discussed under

caption of heading 39.20). Note 1.- (g) of Section XI provides that this Section does not cover monofilament of which any cross-sectional dimension exceed 1mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39, or plaits or fabrics or other basket-ware or wickerwork of such monofilament or strip (Chapter 46).

The Committee is, therefore, of the considered opinion that the item does not fall within the ambit of heading 39.21 since neither it is composed of cellular plastics nor is reinforced, laminated, supported or similarly combined with material other than plastics.

**39.20 - Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials (+).**

Note 10 to Chapter 39 provides:

10. - "In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use)."

ENs of heading 39.20 stipulate that "*according to Note 10 to this Chapter, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked (for example, polished, embossed, coloured, merely curved or corrugated), uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use, for example, tablecloths).*" ENs to heading 39.20, in its relevant part, further elaborate that *this heading does not cover products which have been reinforced, laminated, supported or similarly combined with materials other than plastics (heading 39.21). For this purpose "similarly combined" must be combinations of plastics with materials, other than plastics, which enhance the strength of the plastic material (e.g., embedded*

*metal mesh and woven glass fabric, as well as mineral fibres, whiskers and filaments).*

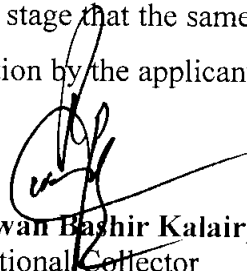
In view of the above after detailed discussion, the Committee opined that weather strips, being non-cellular, imported in rolls of continuous length of 500 meters each and having width of about 7mm, both the strips and tufts of which are composed of polypropylene, are appropriately classifiable under PCT heading **3920.2090**, which provides for other plates, sheets, film and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials - of polymers of propylene.

### **HOLDING**

06. The product 'Weather Strips' imported in rolls of continuous length of 500 meters each and having width of about 7mm, both the strip and tufts of which are composed of polypropylene, are appropriately classifiable in application of GRI-I under PCT heading 3920.2090, which provides for other plates, sheets, film and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials - of polymers of propylene.

07. The Ruling is issued in terms of Chapter-II (Classification) of the CGO.12/2002 dated 15.06.2002 and any appeal against this Ruling shall only lie with the Federal Board of Revenue under Rule 2 of Pakistan Rules to the General Rules of Interpretation.

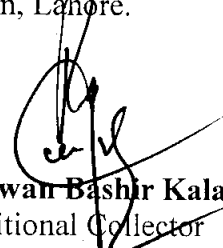
08. The above ruling is based on the documents including literature provided by the applicant and shall be treated as annulled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading or incomplete information by the applicant.

  
(Ch. Rizwan Bashir Kalair)  
Additional Collector  
Chairman Classification Committee

### **Copy for information to:**

1. Member (Customs Policy), Federal Board of Revenue, Islamabad.

2. Member (Customs Operations), Federal Board of Revenue, Islamabad.
3. Member (Customs Legal & Accounting), Federal Board of Revenue, Islamabad.
- ✓ 4. Member (FATE), Federal Board of Revenue, Islamabad with the request to publish this ruling on FBR website.
5. The Chairman, Customs Appellate Tribunal, Karachi.
6. The Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
7. The Chief Collector of Customs (Enforcement) South, Custom House, Karachi.
8. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
9. The Chief Collector of Customs (Enforcement) Central, Custom House, Lahore.
10. The Chief Collector of Customs (North), Custom House, Islamabad.
11. The Chief Collector of Customs (Balochistan), Custom House, Quetta.
12. The Collector, MCC Appraisalment (East), Custom House, Karachi.
13. The Collector, MCC Appraisalment (West), Custom House, Karachi.
14. The Collector, Port Muhammad Bin Qasim, Custom House, Karachi.
15. The Collector, Collector of Customs Adjudication I & II, Custom House, Karachi.
16. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBoC.
17. The Project Director, WeBoC *Glo*, Custom House, Karachi for necessary action.
18. The Karachi Chamber of Commerce & Industry, Karachi.
19. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
20. The Karachi Customs Agents Association, Karachi.
21. M/s Eagle clearing and Forwarding Agency (Challan No. KCUS-2426)
22. M/s United Trade Impex, 91-Ata Turk Block, New Garden Town, Lahore.
23. Notice Board.

  
**(Ch. Rizwan Bashir Kalair)**  
Additional Collector  
Chairman Classification Committee