



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



C- 63/KAPE/DC/PCT/2024

Dated: 09.08.2025

PUBLIC NOTICE NO. 09/2025

Subject: DETERMINATION OF CLASSIFICATION OF HDF LAMINATED FLOORING PANELS IMPORTED BY M/S ORIENTAL TRADING COMPANY VIDE GD NO. KAPS-HC-47336-27-09-2024.

The subject matter was referred by the Collectorate of Customs Appraisalment (SAPT), Karachi, vide letter No. C.No. SI/MISC/KAPS/72/2024-III dated 15.11.2024, seeking determination of the appropriate classification of the imported goods described as "HDF Laminated Flooring" in terms of the Pakistan Customs Tariff.

2. A meeting of the Classification Committee to deliberate upon the issue was held on 12.06.2025, which was attended by the representative of M/s. Oriental Trading Company as well as officers from the referring Collectorate, and both parties put forth their arguments for consideration. The arguments presented during the meeting are detailed as under:

The Collectorate of Customs (SAPT), Karachi.

3. The referring Collectorate (Appraisalment-SAPT), Karachi maintained that the imported goods, described as "HDF Laminated Flooring Home8, Home7, 731-4, Trend Struktur, 832-4" in sizes 1286x194x8mm and 1286x194x7mm, and declared by the importer under PCT Code 4411.9390 are not merely raw or simply laminated fiberboards but are finished, factory-produced flooring panels ready for installation. They argued that the examination report and images uploaded in the WeBOC system clearly show the goods to be decor-printed, surface-finished, tongue-and-groove type panels of standard commercial flooring dimensions, branded (Classen) and packaged specifically for flooring use. The referring Collectorate relied on Chapter Note 3 to Chapter 44, which excludes flooring panels from heading 4411, and instead classify them to heading 4418.

4. They further emphasized that, in accordance with the General Rules for the Interpretation of the Harmonized System and established principles of tariff classification, where a specific national heading exists that clearly describes the goods, such heading takes precedence over more general headings, even if the goods could also fall under a broader description. Accordingly, since heading 4418.9910 specifically covers flooring panels, it prevails over the

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 Member (Taxation Services)

Member (TPS) Office on
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 Date: 15-08-25

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 Chief (TPS)
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more general provisions of heading 4411. On this basis, they asserted that classification under **PCT heading 4418.9910** (Flooring Panels) is correct and appropriate, as the goods are designed, manufactured, and imported in finished form for direct use as flooring without further substantial processing.

M/s Oriental Trading Company:

5. The representative of M/s. Oriental Trading Company contended that the imported goods are simply High-Density Fiberboard (HDF) panels with a laminated surface, which remain classifiable under PCT heading 4411.9390. They argued that lamination alone does not transform the essential character of the boards into finished flooring panels, and that the goods require further installation work at site. They further maintained that heading 4418 generally covers builders' joinery and carpentry of wood, made of solid or engineered wood components, whereas their imported goods are HDF laminated panels—a reconstituted wood product—which, in their view, should remain within heading 4411 even if laminated.

Law & Analysis:

6. The Classification Committee examined the matter in the light of the Pakistan Customs Tariff, the General Rules for Interpretation (GIR) of the Harmonized System; the Chapter Notes to Chapter 44, the relevant Explanatory Notes to the Harmonized Commodity Description and Coding System, and the specific national headings and subheadings of the Pakistan Customs Tariff.

Overview of relevant Tariff headings:

7/9/81/27. Heading 4411 covers "*Fiberboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances,*" including sheets that may be simply sanded, surface-decorated, or laminated. The Explanatory Notes to Heading 4411 clarify that it encompasses boards presented in sheet form for further processing or fabrication, even if they are surface-worked or laminated. In contrast, Heading 4418 covers "*Builders' joinery and carpentry of wood,*" including flooring panels prepared for use in construction. The Explanatory Notes to Heading 4418 specify that flooring panels falling under this heading are typically tongue-and-groove, surface-worked, decor-printed, or otherwise finished in a manner that makes them ready for direct installation. Chapter Note 3 to Chapter 44 explicitly states:

"Headings 44.11 to 44.18 apply to articles of the respective description of laminated board or similar board, fiberboard, laminated wood or densified wood as they apply to such articles of wood"

This note thus excludes from Heading 4411 any article that has been further processed or manufactured into flooring panels of Heading 4418.

Reference from General Interpretative Rules (GIRs):

8. The Committee also examined the matter in the light of the General Rules for the Interpretation of the Harmonized System (GIR): GIR 1 states:

"The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions."

Accordingly, classification must first follow the precise wording of headings and mandatory Notes, which in this case exclude finished flooring panels from Heading 4411. Moreover, GIR 3(a) states:

"When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:(a) The heading which provides the most specific description shall be preferred to headings providing a more general description."

In the present case, Heading 4418.9910 is the more specific national subheading expressly covering flooring panels, while Heading 4411.9390 is a more general residual heading for fiberboards in sheet form.

Emphasis on Specific National Heading in Pakistan Customs Tariff:

9. The Committee further considered the specific national tariff structure of the Pakistan Customs Tariff, where PCT heading 4418.9910 unambiguously covers "*Flooring Panels*." It is a settled principle of classification that where the national tariff contains a specific subheading tailored to the imported goods, that heading shall prevail over any broader or more general description.

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Ruling:

10. In light of the foregoing discussion, including a detailed examination of the Pakistan Customs Tariff, General Rules for the Interpretation of the Harmonized System GIR 1 and 3(a), Chapter Note 3 to Chapter 44, the Explanatory Notes to Headings 4411 and 4418, the specific national subheading 4418.9910, the Classification Committee concludes that the imported goods described as "HDF Laminated Flooring Home8, Home7, 731-4, Trend Struktur, 832-4" in sizes 1286x194x8mm and 1286x194x7mm are correctly classifiable under PCT heading 4418.9910 (**Flooring Panels**) of the Pakistan Customs Tariff.

11. The above classification determination is specific to the product whose details/specifications have been given above. Further, the ruling is based on the documents and information provided by the referring Department and shall be treated as canceled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading or incomplete information.

12. This Public Notice is issued in terms of Chapter-II (Classification) para 2 of CGO 12/2002 as amended by CGO 02/2025 dated 24.03.2025, and any appeal against this determination/decision shall lie with the Board in terms of Rule 2 of the Pakistan Rules provided in the preamble of the First Schedule to the Customs Act, 1969.

Sd/-

(Amjad Aman)

Additional Collector/

Secretary to the 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.
5. The Chief (Tariff & Trade), Federal Board of Revenue, Islamabad.
6. The Director General of Customs Exports & Input/Output Co-Efficient Organization (IOCO), Karachi.
7. The Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
8. The Chief Collector of Customs Appraisalment Balochistan, Custom House, Quetta.
9. The Chief Collector of Customs Appraisalment Punjab, Custom House, Lahore.
10. The Chief Collector of Customs Appraisalment (North), Custom House, Peshawar.
11. The Collector, Collectorate of Customs Appraisalment (SAPT), Custom House, Karachi.
12. All Collectors / Directors of Customs.
13. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBoC.
14. M/s. Oriental Trading Company, Room No.1, 1st Floor, 20-C, 26th Street, Tauheed Commercial Area, Phase-V, DHA, Karachi.
15. The Karachi Chamber of Commerce & Industry, Karachi.
16. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
17. The Karachi Customs Agents Association, Karachi.
18. Notice Board.

(Amjad Aman)

Additional Collector/

Secretary to the Classification Committee