



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



No. C-46/KAPE/DC/PCT/2026

Dated: 03/10/2026

PUBLIC NOTICE NO. 61/2026

Subject: CLASSIFICATION OF FRICTION DUST RESIN (MELAMINE COMPOUND) / MELAMINE POWDER UNDER PAKISTAN CUSTOMS TARIFF (PCT).

1. The Classification Committee has finalized the reference initiated by the Collectorate of Customs Appraisal (SAPT), Karachi, vide Letter No. SI/MISC/KAPS/72/2025-II dated 04.04.2026, regarding the determination of the correct classification of **Friction Dust Resin (Melamine Compound) / Melamine Powder**, imported by M/s G. A. Trading Company, claimed under PCT Heading 2933.6100, whereas the department proposed classification under PCT Heading 3909.2000.

2. Background of the Dispute:

- 2.1 M/s G. A. Trading Company (NTN No. 1242956) imported a consignment declared as "**Friction Dust Resin (Melamine Compound)**" weighing 26,000 KG, under GD No. KAPS-HC-201210-14-06-2025, Bill of Lading No. 799510274789, through its authorized clearing agent M/s Pak Port Agencies (License No. KCUS-9010431). The goods originated from China and were exported by M/s Shandong Shengquan New Materials Co. Ltd. The importer declared the goods under PCT Heading 2933.6100,
- 2.2 Subsequently, the consignment was subjected to detailed scrutiny, physical examination and laboratory testing. The Custom House Laboratory reported the sample as a "**Phenol Formaldehyde Resin Condensate**" product. The importer, being dissatisfied with the findings, requested independent laboratory testing, pursuant to which the sample was forwarded to the Industrial Analytical Center, H.E.J. Research Institute of Chemistry, University of Karachi.
- 2.3 The HEJ Laboratory, vide Sample Analysis Report Ref. No. IAC/TR/27588 dated 16.07.2025, identified the submitted sample as "**Melamine Formaldehyde Resin**". The report recorded the sample as a fine, light-yellow powder, odorless, with material identification as Melamine Formaldehyde Resin.
- 2.4 The matter was subsequently taken up in adjudication, where the departmental stance regarding classification under Heading 3909.2000 was maintained. The importer approached the Federal Tax Ombudsman, and the matter was referred for consideration by the Classification Committee pursuant to the directions contained in Representation Report No. 1237/FTO/2025 dated 14.04.2026.

3. Importer's Point of View:

- 3.1 The importer declared the goods under PCT Heading 2933.6100 (Melamine), maintaining that the imported material is Melamine Powder / Melamine Compound and is correctly classifiable under Chapter 29 as an organic chemical compound.
- 3.2 The importer contested the departmental classification under Chapter 39 and sought independent laboratory testing to determine the actual chemical composition and correct classification of the imported goods and subsequently HEJ Lab was conducted.

4. Department's Point of View:

The Department on the contrary maintains that the imported goods are resinous polymeric materials rather than a separate chemically defined organic compound of Chapter 29. Department by relying on the Custom House Laboratory and HEJ Laboratory Report contends that the goods possess the characteristics of thermosetting resin materials fall under Heading 3909, which covers amino-resins, phenolic resins and polyurethanes in primary forms.

5. Laboratory Test Reports:

i. Custom House Laboratory Report:

"The sample was tested through physical and chemical methods. The report recorded the following findings:

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- i) State: Cream-colored powder.
 - ii) Solubility: Insoluble in water.
 - iii) Burning behavior: Burns in flame.
 - iv) FTIR: Phenol Formaldehyde Resin.
 - v) Conclusion: In view of the test results, the sample was found to consist of Phenol Formaldehyde Resin condensate product."

ii. HEJ Research Institute of Chemistry, Industrial Analytical Center Report:

The employing Fourier Transform Infrared Spectroscopy (FTIR), High Performance Liquid Chromatography (HPLC), Thermogravimetric Analysis (TGA), and Chemical and Physical methods, it is reproduced as under:

- i) Appearance: Fine powder.
- ii) Color: Light yellow.
- iii) Odor: Odorless.
- iv) Solubility: n-butanol.
- v) Thermal stability: 377.03°C.
- vi) Material identification: Melamine Formaldehyde Resin.

The interpretation in the light of test carried out, the given sample entitled "*Melamine Powder*" was found to be "*Melamine Formaldehyde Resin*".

6. Points for Consideration:

- 6.1 The following tariff headings were examined by the Classification Committee:
 - i) PCT 2933.6100 (Melamine).
 - ii) PCT 3909.2000 (Melamine resins).

iii) PCT 3909.4000 (Phenolic resins).

- 6.2 The Committee also examined the relevant Chapter Notes, Harmonized System Explanatory Notes, General Rules for the Interpretation of the Harmonized System, and the laboratory findings relating to the chemical nature and form of the imported goods.

7. Legal Technical Analysis:

The Classification Committee examined the Pakistan Customs Tariff, the relevant Chapter Notes, Harmonized System Explanatory Notes, laboratory test reports, and the chemical characteristics of the imported goods.

A. Chapter 29 and Heading 2933:

- a.1 Note 1 to Chapter 29 provides that subject to specified exceptions, the headings of the Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.
- a.2 Heading 2933 covers heterocyclic compounds with nitrogen hetero-atom(s) only. The classification of melamine as a chemically defined organic compound under this heading is distinct from the classification of resinous condensation products formed through polymerization.
- a.3 The imported goods, as examined and tested, are not merely presented as a pure, separate chemically defined melamine. The laboratory findings establish that the material is a resinous condensate product. Accordingly, the product's classification must be determined with regard to its actual chemical nature and the specific heading covering synthetic resins in primary forms. Chapter 39.

B. Chapter 39 and Heading 3909:

- b.1 Chapter 39 covers plastics and articles thereof. Heading 3909 specifically covers: *"Amino-resins, phenolic resins and polyurethanes, in primary forms"*.
- b.2 The Explanatory Notes to Heading 3909 cover resins obtained by the condensation of appropriate chemical compounds, including amino-resins and phenolic resins, presented in primary forms such as liquids, pastes, powders, granules and similar forms.

C. Application to the Imported Goods:

- c.1 The Custom House Laboratory reported the sample as a Phenol Formaldehyde Resin Condensate. The HEJ Laboratory also identified the sample as **Melamine Formaldehyde Resin**.
- c.2 Both reports establish that the imported material is a resinous product rather than pure, separate chemically defined melamine in the sense contemplated by Chapter 29., unless the context otherwise required Heading applied strictly to separate chemically defined Organic Compounds and once its undergoes Polymerization to become Melamine Formaldehyde Resin. It excluded from Chapter 29 and classified under specific heading 3909.2000 which is specified in this Heading.

- c.3 The Committee has also considered the physical form of the goods, being a fine powder, and the fact that the material was imported as a resinous product for industrial application.

D. Distinction between Melamine Resins and Phenolic Resins:

- d.1 The Committee has taken note that Heading 3909 contains separate subheadings for different categories of resins. The HEJ Laboratory identified the sample as **Melamine Formaldehyde Resin**, whereas the Custom House Laboratory reported the sample as a **Phenol Formaldehyde Resin Condensate** product.
- d.2 The Committee has considered both reports along with the product description, physical form of the sample, FTIR findings, and the explanatory scope of Heading 3909. The Custom House Laboratory finding specifically identifies phenol formaldehyde resin condensate, which falls within the phenolic resin category. The HEJ report, while describing the material as **Melamine Formaldehyde Resin**, likewise confirms that the imported goods are a resinous condensation product and not separate chemically defined melamine.
- d.3 For the purpose of tariff classification, the Committee gives effect to the specific resin characterization established in the record for the imported consignment and determines that the goods are appropriately covered by the **Melamine resins** subheading, PCT 3909.2000.

E. Application of the Legal Provisions to the Imported Goods:

- e.1 The goods were imported as a fine powder and were not presented as finished articles. The Custom House Laboratory found the material to be insoluble in water and identified it through FTIR as phenol formaldehyde resin, concluding that it consisted of a phenol formaldehyde resin condensate product.
- e.2 The HEJ Laboratory, using FTIR, HPLC, TGA and chemical and physical methods, identified the sample as Melamine Formaldehyde Resin. This finding confirms the polymeric and resinous nature of the product and supports exclusion from the separate chemically defined compounds of Chapter 29.
- e.3 Consequently, applying GRI 1, the goods fall within Heading 3909. Applying GRI 6, and having regard to the specific resin characterization recorded by the HEJ Laboratory and the applicable subheading descriptions, the goods are classifiable under PCT 3909.2000 as Melamine Resins being SPECIFIED HS CODE.
- e.4 Under Note 1 (a) to Chapter 29, the scope of the chapter is strictly limited to separate chemically defined organic compounds. Because melamine resin is a polymer formed by macromolecular chains rather than a single, separate chemical compound, it is excluded from Chapter 29. Furthermore, Note 2(c) to Chapter 39 explicitly states that Chapter 39 does not cover separate chemically defined organic compounds, effectively creating a clear boundary between the two chapters.

8. Findings:

After careful examination of the laboratory test reports, relevant provisions of the Pakistan Customs Tariff, and the Harmonized System Explanatory Notes, the Classification Committee concludes that:

- i) The imported goods do not qualify as separate chemically defined melamine under PCT Heading 2933.6100.

- ii) The laboratory analysis confirms that the imported goods are resinous condensation products in primary form, falling within the scope of Chapter 39.
- iii) The Custom House Laboratory identified the material as phenol formaldehyde resin condensate, while the HEJ Laboratory identified it as **Melamine Formaldehyde Resin**.
- iv) In view of the resinous nature of the imported material and the applicable tariff provisions, the goods are classifiable under PCT Heading 3909.
- v) The Classification Committee has considered and relied the findings of HEJ Lab Report which categorical confirmed the item is Melamine Resins which is specified in single - dash Heading 3909.2000.

9. Classification Opinion:

In view of the foregoing discussion, the Classification Committee holds that Friction Dust Resin (Melamine Compound) / Melamine Powder is correctly classifiable under:

PCT Heading 3909.2000

Description: Melamine Resins.

10. Classification Ruling:

10.1 The Classification Committee, in accordance with General Rules for the Interpretation (GRI) 1 and 6, and upon careful examination of the relevant Explanatory Notes to Chapters 29 and 39, holds that the subject goods do not satisfy the criteria of separate chemically defined organic chemicals under Heading 2933.

10.2 Being synthetic resinous condensation products in primary forms, the goods fall within the scope of Heading 3909. In light of the HEJ findings and the applicable tariff provisions, the goods are determined to be correctly classified under PCT Subheading 3909.2000, described as Melamine Resins.

11. This Public Notice is issued in terms of Chapter-II (Classification) of 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-

(Muhammad Nauman Tashfeen)

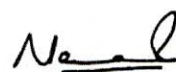
Additional Collector/

Secretary to the Classification Committee

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2. The Member (Customs-Operations), Federal Board of Revenue, Islamabad.
3. The Member (Customs-Legal & Accounting), Federal Board of Revenue, Islamabad.
4. The Member (FATE), Federal Board of Revenue, Islamabad with request to publish this ruling on FBR Website.

5. The Chief (Tariff & Trade), Federal Board of Revenue, Islamabad.
6. The Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
7. The Chief Collector of Customs (Enforcement), Islamabad.
8. The Chief Collector of Customs (Exports / IOCO), Custom House, Karachi.
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12. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.
13. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
14. The Director, Directorate of Customs (Valuation), 7th Floor Custom House, Karachi.
15. The Collector, Collectorate of Customs (Appraisalment), South Asia Pakistan Terminal, Karachi.
16. The Collector, Collectorate of Customs Appraisalment (West/PMBQ/East/SAPT), Members Classification Committee Custom House, Karachi.
17. All Collectors / Directors of Customs.
18. M/s. G.A. Trading Company (Importers & Exporters), 36-A Allama Iqbal Road, Lahore.
19. The Karachi Chamber of Commerce & Industry, Karachi.
20. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
21. The Karachi Customs Agents Association, Karachi.
22. Notice Board.



(Muhammad Nauman Tashfeen)

Additional Collector/

Secretary to the Classification Committee