



GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS APPRAISEMENT-EAST  
CUSTOMS HOUSE, KARACHI



No.C-42/KAPE/DC-PCT/2024

Dated: 16.10.2026

Public Notice No: 66 /2026

Subject: - **CLASSIFICATION OF "METHYL BROMIDE 100%" IMPORTED BY M/S PEST MANAGEMENT SERVICES (PVT) LTD.**

The subject classification matter was previously decided by the Classification Committee through Public Notice No. 49/2026 dated 19.05.2026. Being aggrieved by the said Public Notice, the importer, M/s Pest Management Services (Pvt.) Limited, filed an appeal before the Federal Board of Revenue under Rule 2 of the First Schedule to the Pakistan Customs Tariff.

2. The Board, vide Order No. 5(31)Tar-I/2021 dated 03.09.2026, set aside the aforesaid Public Notice and remanded the matter to the Classification Committee for a fresh decision within 30 days from the date of issuance of the order. The Board further directed that all procedural requirements, including providing the appellant with a reasonable opportunity of hearing to appear and defend its case, be duly fulfilled before issuance of a fresh order through the requisite Public Notice.

3. Accordingly, opportunities of hearing were afforded to the importer M/s. Pest Management Services (Pvt.) Limited on 10.09.2026 and 17.09.2026, which were attended through their legal counsel. During the hearing held on 17.09.2026, representatives of the Ministry of Climate Change & Environmental Coordination, Islamabad, and the Department of Plant Protection also participated through video link (Zoom) and shared their views and opinions on the matter.

**Issue for determination of Classification: -**

4. Whether the subject goods are classifiable under:  
PCT 2903.6100 - - Methyl bromide (bromomethane); or  
PCT 3808.9170 - - - Products registered under the Agricultural Pesticides Ordinance, 1971

**Importer's Contentions:**

5. The importer submits that:
- (i) The Methyl Bromide 100% is imported in sealed 50 kg cylinders duly registered under the Agricultural Pesticides Ordinance, 1971. These cylinders are labeled and supplied exclusively to licensed fumigators for quarantine and pre-shipment treatment. The goods have consistently been cleared under PCT 3808.9170 in accordance with three earlier FBR rulings issued on 14.04.1999, 06.12.2018 and 11.01.2024 with concluding remarks respectively:

122225-B  
28-10-26  
Muhammad Ahsanullah  
Chief (TPS)  
Webmaster

Chief (TPS)

- (a) It is held that in terms of Chapter Note 1(a)(2) to Chapter 38, the subject goods i.e., Methyl Bromide containing 2% chloropicrin put up in 50 kg cylinders for retail sale as agricultural insecticide are to be classified under heading 38.08.
- (b) The Board has issued classification ruling for the product Methyl Bromide containing 2% chloropicrin put up in 50 kg cylinders for retail sale as agricultural insecticide vide Board's letter No. 6(6)Tar-1/98 dated 14-04-1999 (copy enclosed). The same is re-affirmed.
- (c) Methyl Bromide 100% imported in retail packing of 50 Kg cylinders is classifiable under PCT 3808.9170 duly supported by the clearance data of the said item.
- (ii) The proposed classification under PCT 2903.6100 is contrary to the established practice and legal provisions. Methyl Bromide in the imported form is not a chemically defined compound placed on the market as such. It is a registered pesticide preparation meant solely for fumigation purposes under the approval of the Department of Plant Protection. The explanatory notes to heading 38.08 clearly cover preparations registered as pesticides even when containing a single active ingredient. The physical form of the goods in cylinders further confirms that they are put up for retail sale. Hence, the correct tariff heading remains 38.08 and not 29.03.
- (iii) The goods are presented in a form ready for direct use as a fumigant and are not broken or repacked after import. They remain in the original cylinders until consumed by licensed operators in quarantine and pre-shipment operations. Chapter Note 2 to Section VI categorically includes goods classifiable in heading 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature. Further, General chapter/explanatory notes support classification of such preparations under heading because Chapter 38 does not cover separate chemically defined elements or compounds (usually classified in Chapter 28 or 29), with the exception of the following: (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08 provided that when they are put up in packings (such as metal containers or paperboard cartons) for retail sale as disinfectants, insecticides, etc., or in such forms (e.g., in balls, strings of balls, tablets or plates) that there can be no doubt that they will normally be sold by retail. In present case, goods are fumigation preparation of chapter 29 put up in retail sale to qualify for 3808.
- (iv) The goods are imported in 50 kg cylinders and are in retail packing for direct use. This fact has been consistently accepted in the three earlier FBR rulings concluding "Methyl Bromide 100% imported in **retail packing** of 50 Kg cylinders is classifiable under PCT 3808.9170."
- (v) The regulatory character, intended use and statutory recognition of the product as a fumigant/pesticide brought it within the ambit of **Chapter 38**, and that the

Department had incorrectly sought to classify the goods under **Chapter 29** merely on the basis of chemical nomenclature.

**Submissions by the Referring Collectorate:**

6. The departmental submissions are summarized as under:

- (i) That the impugned goods are described as "Methyl Bromide 100%" and are imported in **cylinders packing in liquefied gaseous form of net content/volume of 50 kg**. It was argued that Methyl Bromide (Bromomethane) is expressly covered by heading 29.03, and more specifically by PCT 2903.6100, as a separate chemically defined organic compound.
- (ii) That heading 38.08 applies only where the goods are put up in forms or packings for retail sale, or are presented as preparations or articles, whereas the goods under consideration are not shown to be such preparations or retail packings. It was also pointed out that regulatory requirements relating to importability, registration, licensing or NOC do not, by themselves, determine tariff classification.
- (iii) That, as per General Notes of Chapter 29, bromomethane of heading 29.03 may remain classifiable in Chapter 29 even where small quantities of odoriferous substances are added, provided such additions do not render the product particularly suitable for a specific use rather than general use.
- (iv) That the mere intended use of the goods as a fumigant or pesticide did not, in law, suffice to bring them within the ambit of **heading 38.08**, which is restricted to products put up in **forms or packings for retail sale, or presented as preparations or articles**. The Department emphasized that the goods under reference were not shown to be formulated preparations containing any carriers, additives or other constituents so as to qualify as insecticidal or fumigant preparations of Chapter 38, but were imported as the chemical substance itself.
- (v) That the importer had not produced the requisite NOC from the Ministry of Climate Change / National Ozone Unit as required under the applicable regulatory framework. The import of Methyl Bromide is regulated under the Import Policy Order, 2022, particularly Sr. No. 13 in Appendix-F, and controlled through policy directives from the Ministry of Climate Change / National Ozone Unit. The Ministry has stated that Methyl Bromide has been banned except for Quarantine and Pre-Shipment purposes and remains under close regulatory oversight due to Pakistan's obligations under the Montreal Protocol. The Ministry's communications request that consignments of Methyl Bromide are not released without a valid NOC and highlight that import under an inappropriate HS Code may defeat the intended policy restrictions. Therefore, the release, clearance and permissibility of import of the goods shall remain subject to strict compliance with the Import Policy Order and production of all required approvals and NOCs from the competent regulatory authorities.

**Discussion & Findings:**

7. The findings of the Classification Committee are given as under:

- i. In terms of Chapter Note 1(a) to Chapter 29:

"(1) Except where the context otherwise requires, the headings of this Chapter apply only to:

- (a) Separate chemically defined organic compounds, whether or not containing impurities;"
- ii. In terms of Chapter Note 1(a)(2) to Chapter 38:
  - "1.- This Chapter does not cover:
    - (a) Separate chemically defined elements or compounds with the exception of the following:
    - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;"
  - iii. Heading 38.08 covers: "*Insecticides, rodenticides, fungicides, herbicides, anti-sprouting and plant-growth regulators, disinfectants and similar products, put up in forms or packages for retail sale or as preparations or articles (for example, sulphur-treated products, wicks and candles, and fly-papers) (+).*"
  - iv. However, as per Explanatory Notes to 38.08 (VI-3808-1):

"These products are classified here in the following cases only:

- (1) When they are put up in packings (such as metal containers or paperboard cartons) for retail sale as disinfectants, insecticides, etc., or in such forms (e.g., in balls, strings of balls, tablets or plates) that there can be no doubt that they will normally be sold by retail. Products put up in these ways may or may not be mixtures. The unmixed products are chemically defined products which would otherwise fall in Chapter 29, e.g., naphthalene, or 1,4-dichlorobenzene.
- .....
- (2) When they have the character of preparations, whatever the presentation (e.g., as liquids, washes or powders). .....
- (3) When they are put up in the form of articles such as sulphur-treated bands, wicks and candles (for disinfecting and fumigating vats, living quarters, etc.), fly-papers (including those coated with glue not containing poisonous matter), grease bands for fruit trees (including those not containing poisonous matter), papers impregnated with salicylic acid for preserving jams, papers or small wooden sticks coated with lindane (ISO, INN) and acting by combustion, etc."

- N=2*
- v. Keeping in view the above excerpts from the Explanatory Notes, two critical factors determine the classification of "Methyl Bromide 100%" (or for that matter, "Methyl Bromide 98% mixed with 2% Chloropicrin"): one, whether "Methyl Bromide 100%" (or "Methyl Bromide 98% mixed with 2% Chloropicrin") constitutes a "separate chemically defined product" (Chapter Note 1(a) to Chapter 29); and two, whether despite its being a separate chemically defined compound, its import in 50 kg (or even 25 kg) cylinders falls in any one of the three exceptions of *retail sale, or preparations or articles* given in the terms of heading 38.08.

- vi. "Methyl Bromide 100%" is a separate chemically defined compound under PCT 2903.6100, and its registration under the Agricultural Pesticides Ordinance, 1971 does not alter this indisputable fact.
- vii. As for "Methyl Bromide 98% mixed with 2% Chloropicrin" (*chloropicrin being added for inducing odor, as chloropicrin has an intensely sharp, pungent odor and causes immediate eye irritation for it is a lacrimator/tear gas, and it is frequently mixed in small concentrations (usually 1-2%) with otherwise odorless or sweet-smelling fumigants, such as methyl bromide to serve as a sensory warning to alert workers of a dangerous gas*). Further elucidating the term "separate chemically defined compounds" in Chapter Note "General (A. Chemically defined compounds)", it has been clarified that: "The provisions in the General Explanatory Note to Chapter 28 concerning the addition of stabilisers, anti-dusting agents and colouring substances apply, *mutatis mutandis*, to the chemical compounds of this Chapter. Subject to the same qualifications as those made in respect of colouring substances, these compounds may also contain added odoriferous substances (e.g., bromomethane of heading 29.03 to which small quantities of chloropicrin have been added) or an emetic" (Ref: Page VI-29-4 of the Explanatory Notes to the Harmonized Commodity Description & Coding System). Therefore, the mere addition of 2% chloropicrin "to facilitate identification or for safety reasons to dangerous or poisonous chemicals as a 'marker' or warning to those handling the products" does not alter the nature of "Methyl Bromide 98% mixed with 2% Chloropicrin" as a separate chemically defined compound (Ref: Page VI-28-4 of the 2022 version of the Explanatory Notes to the Harmonized Commodity Description & Coding System).
- viii. As "Methyl Bromide 100%" or "Methyl Bromide 98% mixed with 2% Chloropicrin" clearly constitute a "separate chemically defined compound" of heading 29.03, it is clear that neither the criterion of formulation nor of an article, as explained in the Explanatory Notes to 38.08, is fulfilled by their composition or mode of presentation. Therefore, all that is left to be ascertained is whether any of the three exceptions of retail sale, or formulations or articles given in the terms of Heading 38.08 apply to their 50 kg gas-cylinder (or for that matter, 25 kg gas-cylinder) packing. In order to fall in the exception of "retail sale", the stringent criterion of "there can be no doubt that they will normally be sold by retail" has to be strictly met. The retail packings of insecticides, pesticides etc. are identified with/associated with much smaller packings of such gaseous poisons involving an aerosol spraying mechanism, and to say that these 50 kg / 25 kg cylinders leave no doubt of their sale for retail is not an accurate appraisal that fits in the range of insecticides, pesticides etc. sold in retail.

#### Conclusion & Caveat:

8. In view of the foregoing, the Committee holds that "Methyl Bromide 100%" and "Methyl Bromide 98% mixed with 2% Chloropicrin" imported in sealed 50 kg / 25 kg cylinders are correctly classified under PCT 2903.6100 (bromomethane) in terms of GRI 1 & 6.

9. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 02/2025 dated 24-03-2025 and appeal against this determination lies 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.

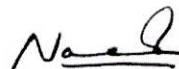
Sd/-

(Muhammad Nauman Tashfeen)  
Additional Collector  
Secretary to the Classification Committee

**Copy for information to:**

1. The Member (Customs-Policy), FBR, Islamabad.
2. The Member (Customs-Operations), FBR, Islamabad.
3. The Member (Customs-Legal & Accounting), FBR, Islamabad.
4. The Member (FATE), FBR, Islamabad with the 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, Karachi.
7. The Chief Collector of Customs (Enforcement), Islamabad.
8. The Chief Collector of Customs (Exports / IOCO), Custom House, Karachi.
9. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
10. The Chief Collector of Customs (Enforcement) Central, Custom House, Lahore.
11. The Chief Collector of Customs North, Custom House, Islamabad.
12. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.
13. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
14. The Collector, Collectorate of Customs Appraisalment-West/PMBQ/East/SAPT, Custom House, Karachi - Members of the Classification Committee.
15. The Director, Directorate of Customs (Valuation), 7th Floor, Custom House, Karachi.
16. The Director, Directorate of Reforms & Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBOC.
17. All Collectors / Directors of Customs.
18. The Collector, Collectorate of Customs Appraisalment, South Asia Pakistan Terminal (SAPT), Karachi.
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. The Registrar, Customs Appellate Tribunal Bench-III, 2nd Floor, Jamil Chambers, Saddar, Karachi.
23. Barrister Sauban Tasleem, Advocate High Courts, Counsel for M/s. Pest Management Services (Pvt.) Ltd., Plot No. 4, 1st Floor, Ahmed Town, Survey 212, Block-2, Azizabad Commercial Area, Karachi.

24. M/s. Pest Management Services (Pvt.) Ltd., Plot No. 4, 1st Floor, Ahmed Town, Survey 212, Block-2, Azizabad Commercial Area, Karachi.
25. Ministry of Climate Change and Environmental Coordination, 4th Floor, Local Government Complex, G-5/2, Islamabad.
26. The Plant Protection Advisor and Director General, Department of Plant Protection, Jinnah Avenue, Malir Halt, Karachi.
27. Notice Board.



(Muhammad Nauman Tashfeen)

Additional Collector/

Secretary to the Classification Committee