



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



No. C-33/KAPE/DC-PCT/2024

Dated: 13.04.2026

PUBLIC NOTICE No 22/2026

Subject: CLASSIFICATION OF GLASS BALLS

01. The Collectorate of Customs (Appraisalment-East), Karachi, forwarded a reference for determination of the correct classification of "Glass Balls". The subject goods were initially assessed provisionally under Section 81 of the Customs Act, 1969. The importer declared the goods under PCT heading 7002.1000, whereas the Collectorate provisionally assessed the same under PCT heading 7020.0090.

02. The Classification Committee convened a meeting, which was attended by representatives of the referring Collectorate as well as the importer. Detailed arguments were presented and samples of the goods were examined.

03. The Classification Committee examined the competing headings, namely 70.02, 70.20, and 95.03, in the light of the General Rules for Interpretation (GRI), particularly GRI 1, along with the relevant Explanatory Notes:

(a) **Heading 70.02** – Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked
PCT 7002.10 – Balls

As per the Explanatory Notes, this heading covers unworked glass balls in primary form, obtained directly from manufacturing processes such as molding or pressing. Such balls must not be cut, polished, decorated, or otherwise worked, and must not be recognizable as finished articles. Worked or identifiable articles are excluded from this heading.

(b) **Heading 70.20** – Other articles of glass

This is a residual heading covering glass articles not specified elsewhere. It includes finished or semi-finished glass articles, including worked glass balls, provided they are not identifiable for a specific use.

(c) **Heading 95.03** – Toys and similar recreational articles

22/4/26
Chigo

Muhammad Abul Bakar Siddique
Chief (TPS)

This heading includes toy marbles, as elaborated in the Explanatory Notes (Volume 5, 2022), which specifically cover "toy marbles (e.g., veined glass marbles put up in any form, or glass balls of any kind put up in packets for the amusement of children)" [Para (D), S. No. (xxi), Page XX-9503-3].

04. Upon detailed deliberation, the Classification Committee observed that Heading 70.02 is not applicable, as the subject goods are not in an unworked primary form but are finished, polished, and identifiable articles.

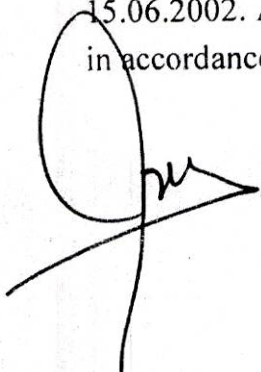
05. The Committee further observed that Heading 70.20, being a residual heading, is not attracted in the present case, as the goods are specifically covered under a more appropriate heading.

06. The Committee noted that Heading 95.03 explicitly covers glass toy marbles by virtue of the Explanatory Notes [Para (D), S. No. (xxi), Page XX-9503-3], which include veined or colored glass balls put up for the amusement of children.

07. The Classification Committee holds that, by application of GRI 1 and GRI 6, read with the relevant Explanatory Notes, veined and colored glass balls (toy marbles), having the size, appearance, and character of toy marbles, are classifiable under PCT 9503.0090.

08. This determination is based on the facts, documents, and samples presented before the Committee and shall be liable to withdrawal or modification if found to have been based on incomplete or incorrect information.

09. This Public Notice is issued under Chapter II (Classification) of CGO No. 12/2002 dated 15.06.2002. Any appeal against this determination shall lie before the Federal Board of Revenue in accordance with the relevant legal provisions.

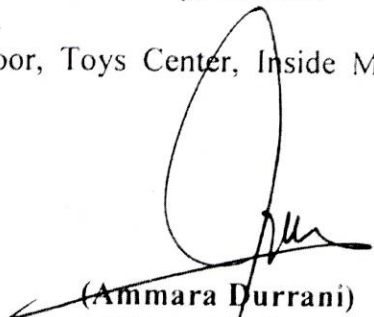


Sd/-
(Ammara Durrani)
Additional Collector/
Secretary to the Classification Committee

Copy for information to:

1. Member (Customs-Policy), Federal Board of Revenue, Islamabad.
2. Member (Customs-Operation), 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 Chairman, Customs Appellate Tribunal, Karachi.
6. The Chief Collector of Custom (Appraisalment), South, Custom House, Karachi.
7. The Chief Collector of Custom (Enforcement), South, Custom House, Karachi.
8. The Chief Collector of Custom (Exports), Custom House, Karachi.
9. The Chief Collector of Custom (Appraisalment), Central, Custom House, Lahore.
10. The Chief Collector of Custom (Enforcement), Central, Custom House, Karachi.
11. The Chief Collector of Custom (North), South, Custom House, Islamabad.
12. The Chief Collector of Custom (Khyber Pakhtunkhwa), Custom House, Peshawar.
13. The Chief Collector of Custom (Baluchistan), Custom House, Quetta.
14. The Collector, CoC, Appraisalment (West), Custom House, Karachi.
15. The Director, (Reforms and Automation (R&A), Custom House, Karachi.
16. The Karachi Chamber of Commerce & Industry, Karachi.
17. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
18. The Karachi Custom Agents Association, Karachi.
19. M/s. Rana Brothers, Office No. 02, Ground Floor, Toys Center, Inside Mochi Gate, ShahAlam, Lahore.
20. Notice Board.


(Ammara Durrani)
Additional Collector/
Secretary to the Classification Committee