



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



No. C-88/KAPE/DC/PCT/2018

Dated: 07.05.2026

PUBLIC NOTICE NO. 40/2026

Subject: CLASSIFICATION OF RESIDUE/BY-PRODUCTS OBTAINED FROM SMELTING PROCESS OF LEAD WASTE/SCRAP DECLARED AS FLAKES/POWDER OR RECLAIMED/RE-MELTED LEAD WASTE/SCRAP

01. A reference was forwarded by the Directorate of Intelligence & Investigation (Customs), Lahore, in pursuance of the Order passed by the Hon'ble Customs Appellate Tribunal, Lahore, in C.A. No. 435/LB/2017 for determination of the correct classification of goods described as reclaimed/re-melted lead waste/scrap. The exporter declared the goods under PCT heading 7804.2000 (lead powders and flakes), whereas the Department classified the same under PCT heading 7802.0000 (lead waste and scrap).

02. Meetings of the Classification Committee were convened, wherein the matter was examined in the light of laboratory reports, relevant tariff provisions, and the Explanatory Notes.

03. The Classification Committee considered the findings of laboratory reports issued by Dr. A.Q. Khan Research Laboratories, PCSIR Laboratories, and the HEJ Research Institute, and observed as under:

- The lead content ranged between 21.30% and 34.02%, and in all cases was less than 50%;
- The material was not in the form of powder or flakes;
- The material was not identifiable as lead waste and scrap; and
- The product constituted a residue/by-product of the smelting process of lead waste/scrap.

04. The Committee observed that PCT heading 7802.0000 is not applicable, as the subject goods are not waste and scrap but rather a metallurgical residue/by-product. Similarly, PCT heading 7804.2000 is not attracted, as the goods are neither in powder/flakes form nor is lead the predominant constituent.

Muhammad Abu Bakar Siddique
Chief (TPS)

13/5/2026
Secy (T.E.) / Webmaster

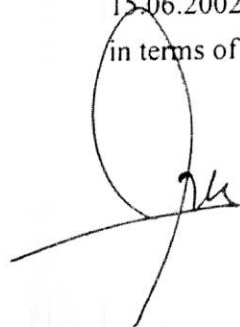
05. The Committee further examined PCT heading 2620.2900, which covers slag, ash, and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds. This heading specifically includes residues arising from lead smelting processes and materials containing metals in a non-metallic matrix.

06. The Classification Committee concluded that the subject goods, being residues/by-products of the smelting process and not primary metal products, squarely fall within the scope of metallurgical residues containing metals under Heading 26.20.

07. The Classification Committee holds that, by application of GRI 1, 3(a) and 6, residue/by-products obtained from the smelting process of lead waste/scrap are classifiable under PCT heading 2620.2900.

08. This classification determination is specific to the product as described and examined. The ruling is based on the documents, laboratory reports, and information provided by the referring Department/exporter and shall be liable to withdrawal or modification if it is subsequently found to have been obtained on the basis of incorrect, false, misleading, or incomplete 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 terms of Rule 2 of the Pakistan Rules to the General Rules for Interpretation.

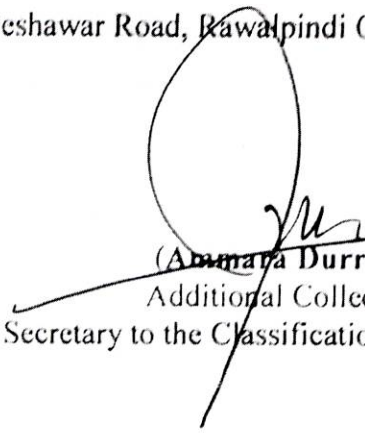


Sd/-
(Ammara Durrani)
Additional Collector/
Secretary to the Classification Committee

Copy for information to: -

1. Member (Customs-Policy), Federal Board of Revenue, Islamabad.
2. Member (Customs-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 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 (Exports), Custom House, Karachi.

9. The Chief Collector of Customs (Appraisal) 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 Director, Directorate of Customs Intelligence, PECHS, Karachi.
15. All Collectors/Directors of Customs.
16. The Karachi Chamber of Commerce & Industry, Karachi.
17. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
19. The Karachi Customs Agents Association, Karachi.
19. The Collector, Collectorate of Customs (Enforcement), Karachi.
20. M/s. M F Metal Treatment, Sialkot Bypass Road, near Ittehad CNG, Opp Malik Taj Steel Mills, Gujranwala.
21. M/s. Mauvetech Private Limited, H# 287, main Peshawar Road, Rawalpindi Cantt.
22. Notice Board.


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