



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

FBR  
2025/26

C. 29/KAPE/DC-PCT/2024

Dated: 08.05.2026

PUBLIC NOTICE No. 45/2026

Subject: CLASSIFICATION OF "REACTIVE DYES / DISPERSE DYES PREPARATIONS (DIGITAL TEXTILE PRINTING)" IMPORTED BY M/S. AHS CORPORATION UNDER THE PAKISTAN CUSTOMS TARIFF

01. The matter was referred to the Classification Committee regarding the goods imported by M/s. AHS Corporation, declared as dye preparations for digital textile printing (including Reactive Dyes Preparations and Disperse Dyes Preparations) under PCT heading 3204.1600. The department, however, classified the same under PCT heading 3215.1920. The case was accordingly placed before the Classification Committee for determination of the correct classification under the Pakistan Customs Tariff.

02. Meetings of the Classification Committee were convened wherein detailed submissions and arguments from both the importer and the departmental representatives were heard.

03. The importer contended as follows:

- (i). The goods are dye preparations intended to impart colour to textile substrates through digital printing techniques and do not constitute "printing inks" in the tariff sense;
- (ii). The essential character of the goods is that of synthetic organic colouring matter (dyes) and preparations based thereon, classifiable under Heading 32.04;
- (iii). The presence of dispersants, solvents, glycols, surfactants, stabilizers, or binders does not alter the essential character of the goods as dye preparations;
- (iv). Classification is to be determined in accordance with the terms of headings and relevant legal notes, in terms of GRI-I.

04. The Department submitted that since the products are used in inkjet/digital printers and are described as printing preparations, they merit classification under Heading 32.15 as printing inks.

05. The Classification Committee examined the matter in light of available literature, mode of use, laboratory test reports, and technical findings.

Muhammad Abu Bakar Siddique  
Chief (TPS)

21/5/26  
Secy (T.E.) / Webmaster

06. The Committee observed that the subject goods are aqueous/glycol-based preparations containing synthetic organic colouring matter (dyes), along with solvents and functional additives such as dispersing agents, binders, and stabilizers. These preparations are specifically designed for application on textile substrates through inkjet/digital printing systems. The goods include:

- Reactive dyes preparations (which chemically react with textile fibres to form covalent bonds); and
- Disperse dyes preparations (used for colouring synthetic textile materials in dispersed form).

07. The Committee further observed that the goods are dye preparations comprising aqueous/glycolic solutions of colouring matter with additives. The laboratory test report confirms the following:

- Presence of colouring matter — Positive
- Presence of glycols — Positive
- Presence of binders and additives — Positive
- Solubility — Water soluble
- Nature — Liquid preparations

On the basis of the above, the Committee is of the view that the goods are preparations based on synthetic organic dyes formulated for textile application. It was also noted that classification as “printing ink” requires verification of end-use and formulation characteristics beyond the scope of routine laboratory analysis.

08. The Committee considered the following PCT headings:

- 3204.1600 — Reactive dyes and preparations based thereon
- 3204.1120 — Disperse dyes and preparations based thereon (where applicable)
- 3215.1920 — Digital printing inks
- 3215.1990 — Other printing inks

09. The Committee examined the relevant legal provisions, including Chapter Notes and WCO Explanatory Notes.

10. The Committee finds as follows:

- (i) Chapter Note 3 to Chapter 32 extends Heading 32.04 to preparations based on colouring matter used for colouring materials; however, it excludes preparations classifiable under Heading 32.15;
- (ii) Explanatory Notes to Heading 32.15 indicate that printing inks are generally pigment-based systems;
- (iii) Reactive dyes form covalent bonds with fibres, whereas pigments remain in particulate form without chemical bonding.

11. The Committee further relied upon international classification guidance, including WCO Classification Opinion (HS Committee, 59th Session, March 2017) regarding ceramic inks for inkjet devices (classified under Heading 32.07), which establishes that use in inkjet/digital printing does not automatically render a product classifiable as printing ink under Heading 32.15.

12. In view of the foregoing, the Committee concludes that:
- (i) The impugned goods possess the essential character of dye preparations;
  - (ii) They are dye-based (not pigment-based) formulations;
  - (iii) Additives such as solvents, binders, and stabilizers are ancillary;
  - (iv) Application through digital printing does not alter their classification.

Accordingly, in terms of GRI-1 read with the relevant Chapter Notes and Explanatory Notes, the goods are not classifiable under Heading 32.15 as printing inks, but under Heading 32.04.

13. The Classification Committee, therefore, holds by application of GRI 1 and 6 that:  
**"Reactive dyes preparations imported by M/s. AHS Corporation are classifiable under PCT 3204.1600."**

14. This determination is specific to the goods examined based on the record, literature, and laboratory evidence. Goods differing in composition, formulation, or presentation may warrant a different classification.

15. This ruling shall stand annulled if it is subsequently found that it was obtained on the basis of incorrect, false, misleading, or incomplete information.

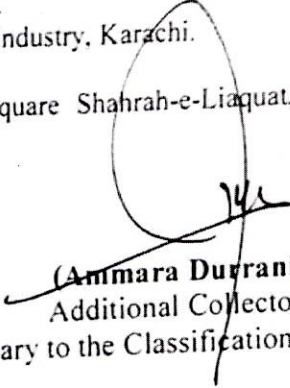
16. This ruling is issued under the applicable classification procedure. Any appeal against this determination shall lie before the Federal Board of Revenue under Rule 2 of the Pakistan Rules to the General Rules for Interpretation.

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-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 Chief Collector of Custom (Appraisalment), South, Custom House, Karachi.
6. The Chief Collector of Custom (Enforcement), South, Custom House, Karachi.
7. The Chief Collector of Custom (Exports), Custom House, Karachi.
8. The Chief Collector of Custom (Appraisalment), Central, Custom House, Lahore.
9. The Chief Collector of Custom (Enforcement), Central, Custom House, Karachi.
10. The Chief Collector of Custom (North), South, Custom House, Islamabad.
11. The Chief Collector of Custom (Khyber Pakhtunkhwa), Custom House, Peshawar.

12. The Chief Collector of Custom (Baluchistan), Custom House, Quetta.
13. The Director, Directorate of Intelligence & Investigation-Customs, PECHS, Karachi.
14. The Collector, CoC, Appraisalment (PMBQ), 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. AHS Corporation, 8/36, 8<sup>TH</sup> FLOOR, Arkay Square Shahrah-e-Liaquat, New Challi, Karachi.
20. Notice Board.

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