



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



No. C-58/KAPE/DC-PCT/2024

Dated: 08 .05.2026

PUBLIC NOTICE NO. 44/2026

Subject: CLASSIFICATION OF "TEXTILE PRINTING GUM"

01. That M/s. M.B. Dyes Chemical imported a consignment declared as "Textile Printing Gum" vide GD No. KAPS-HC-9931 dated 20.07.2024 and sought clearance under PCT heading 3809.9110. The Directorate of Intelligence & Investigation (Customs), Block-6, P.E.C.H.S., Karachi, was of the view that the imported goods are "Natural Thickener," appropriately classifiable under PCT heading 1302.3900. The matter was referred to the Classification Centre for determination of the correct classification of the impugned goods.

02. Several hearings were held in the matter, the last of which took place on 19.02.2026. These hearings were attended by representatives of the importer, the Department, and members of the Classification Committee. The representatives of M/s. M.B. Dyes Chemical maintained that the goods are correctly classifiable under the declared PCT heading. The Department submitted that the impugned goods were examined and tested by the Custom House Laboratory, which conclusively determined that the product is a natural thickener possessing naturally occurring polysaccharide functionality. The department is of the view that classification under PCT heading 1302.3900 is appropriate.

03. The Classification Committee considered the arguments and documents submitted by both sides and Explanatory Notes of both the heading. The general characteristics of the subject goods have been examined. It has been observed that natural gums are eco-friendly thickeners widely used in textile printing. They enhance paste viscosity, resulting in sharper and non-bleeding designs on cotton, silk, and synthetic fabrics. These substances act as binding agents, improve color yield, ensure stable rheology, and provide biodegradable alternatives to synthetic thickeners. They are also utilized as thickening agents, fixation aids, for reducing bleeding, and in warp printing. Natural gums, being polysaccharides, are extensively used in textile dyeing and printing due to their excellent

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Handwritten signatures and dates: "Chief (TPS)", "Muhammad Abu Bakar Siddique", "21/5/2026", and "Sey (T. E.) webmaster".

thickening, stabilizing, film-forming, and water-retention properties. A comparative analysis is outlined below:

**Comparison of Textile Gums**

<b><u>Feature</u></b>	<b><u>Chapter 13 (Heading 1302)</u></b>	<b><u>Chapter 38 (Heading 3809)</u></b>
Primary Category	Vegetable saps, extracts, and mucilages	Finishing agents and industrial preparations
Material Origin	Natural vegetable thickeners (e.g., guar, tamarind, agar-agar)	Modified natural gums or synthetic chemical preparations
Degree of Modification	Includes natural thickeners that may be etherified or esterified	Highly processed preparations often containing additives such as binders or fixing agents
Typical Use	Bulk raw material for preparing printing pastes and thickeners	Ready-to-use finishing agents, dye carriers, and sizing additives

04. The Chapter 13.02 covers natural gums in their crude or minimally processed form. In contrast, products falling under heading 38.09 are generally modified natural gums or preparations in which the gum is combined with other substances (such as preservatives, stabilizers, or accelerators) to render it suitable for direct use in textile processing. Therefore, where the product consists of a separate chemically defined compound or a raw vegetable product in its natural or minimally processed state, it is classifiable under Chapter 13. However, where it is a preparation specifically formulated for use in the textile industry, classification under heading 3809 is appropriate.

05. The Classification Committee analyzed the matter in light of the test report of the Custom House Laboratory. The laboratory findings are summarized as follows:

- (i). ***Physical State: Light brown powder***
- (ii). ***Solubility: Forms gel in water (thickener)***
- (iii). ***pH: Alkaline in nature***
- (iv). ***Burning Behaviour: Burns in flame***
- (v). ***Ash: Positive***
- (vi). ***Nature of Ash: Alkaline***

**Conclusion:** *The sample is a natural thickener (polysaccharide-based) modified with alkali.*

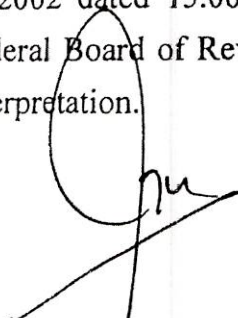
06. The Committee also examined the Explanatory Notes to HS Code 13.02, which clarify that mucilages and thickeners derived from vegetable products may undergo chemical modification (e.g., esterification, etherification, or treatment with acids or alkalis) and yet remain classified within this heading. Similarly, the Explanatory Notes to HS Code 38.09 were considered, which cover preparations used in textile and similar industries, including products based on natural gums, provided they are formulated as preparations for specific industrial applications.

07. The Committee examined whether the impugned goods constitute a prepared formulation for textile use or merely a modified natural product. In light of the Explanatory Notes to heading 13.02, it is evident that natural thickeners may undergo chemical modification, including treatment with alkalis, without losing their classification under this heading. In the present case, the laboratory report confirms that the product is a natural polysaccharide-based thickener modified with alkali.

08. In view of the foregoing, the Classification Committee holds by application of GRI 1 and 6, that the product is a natural printing gum with inherent polysaccharide functionality and is not a synthetic product derived through chemical synthesis. The impugned goods are appropriately classifiable under PCT heading 1302.3900.

09. This classification determination is specific to the product examined and is based on the information and documents provided. The ruling shall be liable to annulment if it is subsequently found that the same was obtained on the basis of incorrect, false, misleading, or incomplete information.

10. This Public Notice is issued in terms of 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 under Rule 2 of the Pakistan Rules to the General Rules for Interpretation.



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**(Ammara Durrani)**

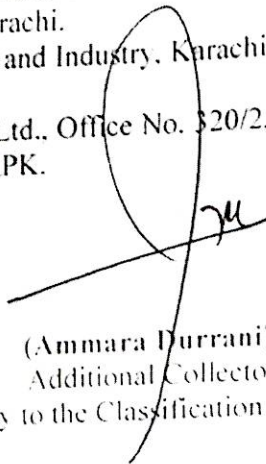
Additional Collector/

Secretary to the Classification Committee

Copy for information to:

1. Member (Customs-Policy), FBR, Islamabad.
2. Member (Customs-Operations), FBR, Islamabad.
3. Member (Customs-Legal & Accounting), FBR, Islamabad.
4. Member (FATE), FBR, Islamabad.

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. All Collectors / Directors of Customs.
15. The Director, Directorate of Intelligence & Investigation-Customs, P.E.C.H.S., Karachi.
16. The Karachi Chamber of Commerce & Industry, Karachi.
17. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
18. Karachi Customs Agents Association, Karachi.
19. M/s. M.B. Dyes Chemicals & Silk Industries (Pvt.) Ltd., Office No. 320/2,  
Gadoon Amazai, Industrial Estate, District Swabi KPK.
20. Notice Board.

  
(Ammara Durrani)  
Additional Collector  
Secretary to the Classification Committee