



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



No. C-217/KAPE/DC-PCT/2022

Dated: 20/5/2026

PUBLIC NOTICE NO. 46/2026

Subject: DETERMINATION OF CLASSIFICATION OF "SCOURING SPONGES"

01. The Collectorate of Customs Appraisalment (East), Karachi reported that M/s Tarseel (Pvt.) Ltd imported a consignment declared as "Scouring Sponges" under PCT Heading 6805.3000 vide GD No. KAPW-IB-12631 dated 29.07.2022. Laboratory analysis revealed that the product consists predominantly of polyurethane foam (approximately 90%), combined with a non-woven synthetic abrasive layer (approximately 10%), designed for cleaning purposes such as washing and wiping surfaces. The referring Collectorate opined that the goods are more appropriately classifiable under PCT 3926.9099. However, the importer contested this view and requested provisional assessment under Section 81 of the Customs Act, 1969. Accordingly, the matter was referred to the Classification Committee for determination.

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

03. The importer contended that the subject goods are composite products consisting of two distinct components, namely "A polyurethane sponge (yellow portion), and A non-woven synthetic abrasive scourer (green portion) containing dispersed abrasive particles". It was argued that although these components are bonded together, such joining is merely for convenience and does not alter their independent identities. The importer submitted that "the sponge component may fall under PCT 3926.9099, while. The abrasive non-woven component is classifiable under PCT 6805.3000, as it contains abrasive particles dispersed on a non-woven base". Relying on General Interpretative Rule (GIR) 3(b), the importer asserted that classification should be determined based on the component imparting the essential character, which, in their view, is the abrasive layer responsible for the primary cleaning (scouring) function. Hence, the entire product should be classified under PCT 6805.3000.

Chief (TPS)

Muhammad Abu Bakar Siddique  
Chief (TPS)

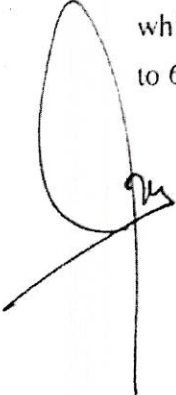
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Approved in Member (TPS) Office on 21/5/26

04. The Collectorate, however, argued that the product is predominantly composed of polyurethane foam (90%), both by volume and structural composition. The abrasive layer is minimal and contains only mild abrasive material (talc), which does not qualify as a principal abrasive material as contemplated under Heading 68.05. The product is commercially known and marketed as a "sponge scourer", indicating its primary identity as a cleaning article rather than an abrasive product. It was further contended that Heading 6805 applies to products where abrasive material is the defining and dominant feature, typically involving recognized abrasives such as emery, silicon carbide, or corundum, which is not the case here. Applying GIR 3(b), the Collectorate maintained that the essential character is derived from the polyurethane sponge, which provides the structure, bulk, and primary utility of the product. Therefore, classification under PCT 3926.9099 is appropriate.

05. Upon careful consideration, the Committee observed that the non-woven abrasive layer, though smaller in proportion, performs the critical scouring function, which distinguishes the product from an ordinary sponge. Without this abrasive layer, the product would merely function as a basic cleaning sponge, lacking effective scrubbing capability. The abrasive component, though not dominant in volume, plays a decisive functional role, contributing significantly to the product's intended use and commercial identity. Accordingly, the Committee concluded that the essential character of the composite product is imparted by the abrasive non-woven layer.

06. The Classification Committee examined the competing claims in light of *General Interpretative Rules (GIRs), Relevant Chapter Notes, WCO Explanatory Notes to Heading 68.05 and Laboratory findings and physical characteristics*. The Explanatory Notes to Heading 68.05 provide that the heading covers materials such as textile or non-woven substrates onto which abrasive grains (e.g., emery, silicon carbide, garnet, etc.) are coated or dispersed, and which are primarily used for smoothing, polishing, or abrading surfaces. The Explanatory notes to 6805 is considered and reproduce hereunder:



*"This heading covers textile material, paper, paperboard, vulcanized fibre, leather or other materials, in rolls or cut to shape (sheets, bands, strips, discs, segments, etc.), or in threads or cords, on to which crushed natural or artificial abrasives have been coated, usually by means of glue or plastics. The heading also covers similar products of nonwovens, in which abrasives are uniformly dispersed throughout the mass and fixed on to textile fibres by the bonding substance. The abrasives used include emery, corundum, silicon carbide, garnet, pumice, flint, quartz, sand and glass powder. The bands, discs, etc., may be sewn, stapled, glued or otherwise made up; the heading includes, for example, tools such as buff-sticks, made by permanently fixing abrasive*

*paper or cloth onto blocks or strips of wood, etc. But the heading excludes grinding wheels composed of a rigid support (e.g., of paperboard, wood, metal) fitted with a compact agglomerated layer, rather than powder or grain, of abrasive, and similarly constituted hand tools (heading 68.04)."*

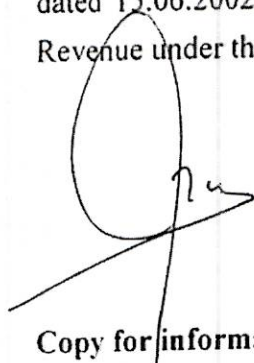
*The goods of this heading are mainly used (by hand or mechanically) for smoothing or clearing up metal, wood, cork, glass, leather, rubber (hardened or not) or plastics; also for smoothing or polishing varnished or lacquered surfaces, or for sharpening card clothing.*

The above Explanatory notes to 68.05 squarely cover the imported goods.

07. The Classification Committee holds by application of GRI 1 & 6, along with due consideration of the Explanatory Notes to Heading 68.05, that the subject goods, i.e., "Scouring Sponges," are correctly classifiable under PCT Heading 6805.3000.

08. This determination is specific to the product examined and is based on the information and documentation 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.

09. 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 the relevant provisions governing classification disputes.



-Sd-

(Ammara Durrani)

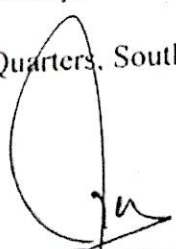
Additional Collector/

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 Chief (Tariff & Trade), Federal Board of Revenue, Islamabad.
6. The Chief Collector of Customs (Appraisalment) South, Custom House, 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 (North), Custom House, Islamabad.
11. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.
12. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
13. All Collectors / Directors of Customs.
14. The Collector, Collectorate of Customs Appraisalment-West, Custom House, Karachi.
15. The Karachi Chamber of Commerce & Industry, Karachi.
16. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
17. The Karachi Customs Agents Association, Karachi.
18. M/s. Tarseel (Pvt) Ltd., 405 Beaumont Plaza, Civil Lines Quarters, South Saddar Town
19. Notice Board.

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