



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

FBR

No.C-42/KAPE/DC-PCT/2024

Dated: 19.05.2026

PUBLIC NOTICE No. 49/2026

Subject: - CLASSIFICATION OF "METHYL BROMIDE 100%" IMPORTED BY M/S PEST MANAGEMENT SERVICES (PVT) LTD.

Reference: -

The Collectorate of Customs, Appraisement East, referred for determination of the correct classification of "Methyl Bromide 100%" imported by M/s Pest Management Services (Pvt) Ltd declared under PCT 3808.9170. The Appraisement Group proposed classification under PCT 2903.6100.

Facts: -

2. M/s. Pest Management Services (Pvt.) Ltd. imported consignments declared as "Methyl Bromide 100%" in a cylinder packing of net content/volume of 50 kg through Goods Declarations filed at MCC Appraisement (East), Karachi, under PCT 3808.9170, on the contention that the goods were intended for use as a fumigant/pesticide for quarantine and pre-shipment purposes. During scrutiny and examination of the import documents and record, the Department formed the view that the impugned goods were in fact Methyl Bromide (Bromomethane) in pure form, imported in cylinders, and therefore appeared to be a separate chemically defined organic compound appropriately classifiable under PCT 2903.6100 instead of the PCT claimed by the importer. It was further observed that the importer had not produced the requisite No Objection Certificate (NOC) from the Ministry of Climate Change, as required under the Import Policy Order 2022 vide Sr No 13 of Appendix F, which is as below:-

*Ban imposed on import of Methyl Bromide since December, 2004. However, import of Methyl Bromide is allowed only for Quarantine & Pre-shipment purposes with registration of Plant Protection Department, Ministry of National Food Security & Research, Karachi and NOC from Ministry of Climate Change.*

3. On this basis, contravention proceedings were initiated on the allegations of misdeclaration of classification and the Import Policy Order, 2022. Consequently, Orders-in-

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Muhammad Abu Bakar Siddique  
Chief (TPS)

Original, including Order-in-Original No. 1823177/2023 dated 24.07.2023 and Orders-in-Original No. 1828665/2023 and 1828666/2023 dated 31.08.2023, were passed by the adjudicating authority. Being aggrieved, the importer preferred appeals before the Customs Appellate Tribunal by Custom Appeal No. K-1188& K-1189/2023 and also Custom Appeal No. K-1572 & 1574/2023, contending that the goods had rightly been declared under PCT 3808.9170, in view of their pesticidal fumigant use and the supporting material placed on record. The controversy thus arose for determination whether "Methyl Bromide 100%" was correctly classifiable under PCT 2903.6100 as Bromomethane, or under PCT 3808.9170 as a fumigant/pesticide product, along with the connected issue of compliance with applicable regulatory requirements i.e. NOC from Ministry of Climate Change.

**Issue for determination: -**

Whether the subject goods are classifiable under:-

- PCT 2903.6100 - - Methyl bromide (bromomethane)
- PCT 3808.9170- - - Products registered under the Agricultural Pesticides Ordinance 1971

**Proceedings: -**

Hearing was held at Customs House, Karachi on 21.02.2026. Representatives of the importer presented literature of imported goods.

- The Committee examined the matter in light of importer's written submissions, the adjudication record, and the precedent decisions cited on record.
- The committee also examined the mode of packing of goods as Methyl Bromide are packed **in a cylinder of net content/volume of 50 kg.**
- The committee also examined the letter dated 21.04.2017 and 29.05.2018 from Ministry of Climate Change, in which, they have requested FBR to ensure import of Methyl Bromide may kindly be recorded in the relevant Chapter i.e. 2903, so that accurate data reporting could be ensured under Article-7 of Montreal Protocol.
- The committee also examined the HS notes of chapter 2903 vide para E; relevant para is reproduced as under: -

**Heading 2903 -----Halogenated derivatives of hydrocarbons.**

These are compounds obtained by the substitution in the structural formula of a hydrocarbon of one or more halogen atoms (fluorine, chlorine, bromine, iodine) for an equal number of hydrogen atoms.

(E) Brominated Or Iodinated Derivatives of Acyclic Hydrocarbons (1) Bromomethane (methyl bromide). Gaseous, liquefied in special containers; used in fire extinguishers and as a refrigerant

(v) The committee also examined general **chapter notes of 38**, relevant para is reproduced as:-

It does not cover separate chemically defined elements or compounds (usually classified in Chapter 28 or 29), with the exception of the following: (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08.

(vi) The committee also examined general explanatory notes of 3808, relevant para is as:-

**38.08 - Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).**

These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc.

5. These products are classified here in the following cases only:

(1) When they are put up in packings (such as metal containers or paperboard cartons) for retail sale as disinfectants, insecticides, etc., or in such forms (e.g., in balls, strings of balls, tablets or plates) that there can be no doubt that they will normally be sold by retail. Products put up in these ways may or may not be mixtures. The unmixed products are mainly chemically defined products which would otherwise fall in Chapter 29, e.g., naphthalene, or 1,4-dichlorobenzene.

The heading also includes the following products, provided they are put up for retail sale as disinfectants, fungicides, etc.:

(2) When they have the character of preparations, whatever the presentation (e.g., as liquids, washes or powders). These preparations consist of suspensions or dispersions of the active product in water or in other liquids (e.g., a dispersion of DDT (ISO) (clofenotane (INN), (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) in water), or of other mixtures. Solutions of active products in solvents other than water are also included here (e.g., solutions of pyrethrum extract (other than standardised pyrethrum extract), or copper naphthenate in a mineral oil).

(3) When they are put up in the form of articles such as sulphur-treated bands, wicks and candles (for disinfecting and fumigating vats, living quarters, etc.), fly-papers (including those coated with glue not containing poisonous matter), grease bands for fruit trees (including those not containing poisonous matter), papers impregnated with salicylic acid

for preserving jams, papers or small wooden sticks coated with lindane (ISO, INN) and acting by combustion, etc.

(vii) **The committee also examined the exclusion of chapter 3808, which are as below:-**

- (a) Products for disinfecting, insecticidal etc., uses, not answering to the description above. These products are classified according to their nature under the appropriate headings, for example : (iv) Naphthalene, DDT (ISO) (clofenotane (INN), (1,1,1-trichloro-2,2-bis-(p-chlorophenyl)ethane) and other separate chemically defined compounds (including aqueous solutions) (Chapter 28 or 29).
- (b) Preparations covered by more specific headings of the Nomenclature, or having subsidiary disinfecting, insecticidal, etc., properties.

**Submissions by the importer: -**

(i) the goods are intended for use as fumigant / pesticide, particularly for quarantine and pre-shipment purposes, and are therefore classifiable under heading 38.08;

(ii) the goods have been imported and cleared in certain previous cases under PCT 3808.9170 and such past practice supports continuation of the same classification;

(iii) reliance was placed on registration / certification issued by the competent authorities under the Agricultural Pesticides Ordinance, 1971, and on departmental / plant protection correspondence indicating use of Methyl Bromide for agricultural purposes;

(iv) certain appellate proceedings vide Custom Appeal No. K-1188 & K-1189/2023 and Custom Appeal No. K-1572 & 1574/2023, were also cited in support of the importer's claim that the goods may be treated under Chapter 38 in the context of fumigation / pesticide use.

(v) The importer relied upon registration/certification issued by the competent authorities, including Certificate No. 1696 dated 04.07.2020, as well as the subsequent communication dated 18.09.2022 issued by the Plant Protection authorities, to assert the use of Methyl Bromide for agricultural fumigation purposes.

(vi) It was also argued that the regulatory character, intended use and statutory recognition of the product as a fumigant/pesticide brought it within the ambit of **Chapter 38**, and that the Department had incorrectly sought to classify the goods under **Chapter 29** merely on the basis of chemical nomenclature.

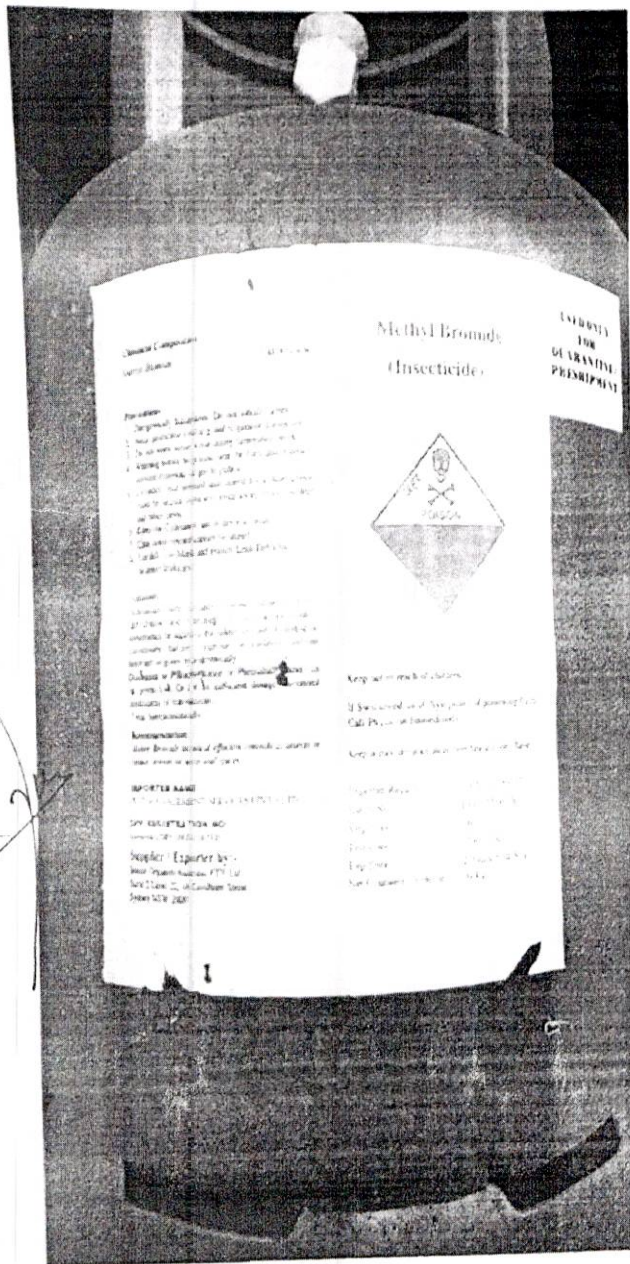
### Submissions by the referring Collectorate:-

- (i) The Department submitted that the impugned goods are described as "Methyl Bromide 100%" and are imported in **cylinders packing in liquefied gaseous form of net content/volume of 50 kg**. It was argued that Methyl Bromide (Bromomethane) is expressly covered by heading 29.03, and more specifically by PCT 2903.6100, as a separate chemically defined organic compound.
- (ii) The Department further submitted that heading 38.08 applies only where the goods are put up in forms or packings for retail sale, or are presented as preparations or articles, whereas the goods under consideration are not shown to be such preparations or retail packings. It was also pointed out that regulatory requirements relating to importability, registration, licensing or NOC do not, by themselves, determine tariff classification.
- (iii) The Department further submitted that the mere intended use of the goods as a fumigant or pesticide did not, in law, suffice to bring them within the ambit of **heading 38.08**, which is restricted to products put up in **forms or packings for retail sale**, or presented as **preparations or articles**. The Department emphasized that the goods under reference were not shown to be formulated preparations containing any carriers, additives or other constituents so as to qualify as insecticidal or fumigant preparations of Chapter 38, but were imported as the chemical substance itself.
- (iv) It was also submitted that the importer had not produced the requisite NOC from the Ministry of Climate Change / National Ozone Unit, as required under the applicable regulatory framework. Further, the import of Methyl Bromide is regulated under the Import Policy Order, 2022, particularly Sr No 13 in Appendix-F, and is further controlled through the policy directives and communications issued by the Ministry of Climate Change / National Ozone Unit. The Ministry has categorically stated that Methyl Bromide has been banned except for Quarantine and Pre-Shipment purposes, and that even such import is to remain under close regulatory oversight owing to Pakistan's obligations under the Montreal Protocol. The Ministry's communications also specifically request the Federal Board of Revenue / Customs authorities to ensure that consignments of Methyl Bromide are not released without a valid NOC issued by the Ministry of Climate Change / National Ozone Unit, and further highlight the concern that import under an inappropriate HS Code may defeat the intended policy restrictions and monitoring mechanism.

Therefore, the release, clearance and permissibility of import of the goods shall remain subject to strict compliance with the applicable provisions of the Import Policy Order and the production of all approvals, permissions and NOCs required from the competent regulatory authorities.

**Product on record: -**

6. The goods in present case i.e. "Methyl Bromide 100%" is packed in a cylinder packing of net content/volume of 50 kg. The packing mode is as below: -



Law & Analysis: -

- (i) The Committee notes that the impugned goods, as per import documents, product description and record placed before it, are "**Methyl Bromide 100%**" imported in cylinders in liquefied gaseous form of net content/volume of 50 kg. The record does not indicate that the goods are put up in retail packings, nor that they are presented as formulated preparations consisting of active ingredients mixed with carriers, solvents, dispersants or other constituents of the type ordinarily covered by heading 38.08. The goods under consideration are thus presented as the chemical substance itself, and not as a retail insecticidal fumigant preparation or article.
- (ii) The Committee further notes that, under the General Explanatory Notes to Chapter 29, bromomethane of heading 29.03 may remain classifiable in Chapter 29 even where small quantities of odoriferous substances are added, provided such additions do not render the product particularly suitable for a specific use rather than general use.
- (iii) Classification under the First Schedule to the Customs Act, 1969 is governed by the General Rules for Interpretation (GRI). Under GRI-1, classification is determined according to the terms of the headings and any relevant Section or Chapter Notes.
- (iv) Heading 29.03 specifically covers "Halogenated derivatives of hydrocarbons", and subheading 2903.61 expressly names "Methyl Bromide (Bromomethane)". The Explanatory Notes to heading 29.03 identify bromomethane (methyl bromide) as a brominated derivative of an acyclic hydrocarbon.
- (v) Heading 38.08 covers insecticides, rodenticides, fungicides, herbicides, disinfectants and similar products only when they are put up in forms or packings for retail sale, or as preparations, or as articles. The Explanatory Notes to heading 38.08 make it clear that separate chemically defined compounds of Chapter 28 or 29 are excluded unless they answer to the description of heading 38.08 in the manner specified therein.
- (vi) The Committee has carefully considered the arguments based on end-use as fumigant pesticide, the Agricultural Pesticides Ordinance, 1971, the Ministry of Climate Change correspondence, Plant Protection communications, and prior adjudication / appellate proceedings brought on record. However, tariff classification is to be determined primarily by the terms of the headings, relevant Chapter Notes and GRI. End-use, licensing,

registration, regulatory controls, NOC requirements or import policy conditions may govern importability and release conditions, but do not by themselves displace the legal text of the tariff where the goods are presented as a separate chemically defined compound.

- (vii) In the present matter, the goods are "Methyl Bromide 100%" imported in cylinders of net content/volume of 50 kg, and the record does not establish that they are preparations, retail packings or articles of heading 38.08. Their intended use as fumigant does not, by itself, convert the chemically defined compound into a preparation of Chapter 38.

**Findings: -**

- (i) The goods are imported as "Methyl Bromide 100%" in cylinders packing of net content/volume of 50 kg and are not shown to be put up in forms or packings for retail sale, nor as insecticidal / fumigant preparations consisting of active ingredients in admixture with carriers, solvents or other formulation constituents.

- (ii) On the basis of product description, packing, technical record and legal texts examined, the impugned goods possess the essential character of a separate chemically defined organic compound, namely Methyl Bromide (Bromomethane), and not that of a preparation or article of heading 38.08.

- (iii) The mere fact that the goods are intended to be used as fumigant / pesticide for quarantine or pre-shipment purposes does not, in itself, alter their tariff character from a separate chemically defined compound of heading 29.03 to a preparation of heading 38.08.

- (iv) Accordingly, applying GRI-1, read with Chapter Note of 29, the General Notes to Chapter 38, and guided by the WCO Explanatory Notes to headings 29.03 and 38.08 (Pakistan Rule 1), the impugned goods are appropriately classifiable under heading 29.03, specifically PCT 2903.6100, rather than under heading 38.08.

**Conclusion: -**

7. In view of the foregoing, the Committee holds in present case that "Methyl Bromide 100% in cylinders packing of net content/volume of 50 kg", when imported as the separate chemically defined compound bromomethane in cylinders and not put up as retail packs, preparations or articles of heading 38.08, is classifiable under heading 29.03, specifically PCT

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2903 6100 in term of GRI-I, read with Chapter Note of 29, the General Notes to Chapter 38, and guided by the WCO Explanatory Notes to headings 29.03 and 38.08 (Pakistan Rule 1). This determination is specific to the products and are based on the documents, labels of the products and information provided by the importer.

8. This determination concerns tariff classification only and shall not, by itself, dispense with or dilute any requirement relating to import policy restrictions, registration, licensing, quarantine use, or NOC / permission from any competent regulatory authority, wherever otherwise required under the law:

9. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002 and any appeal against this ruling shall only lie with the Federal Board of Revenue under Rule 2 of Pakistan Rules to the General Rules of 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 (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 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. The Collector, Collectorate of Customs (Appraisalment-SAPT), Karachi.
19. M/s. Pest Management Services (Pvt.) Ltd., Plot No. 4, 1<sup>st</sup> Floor, Ahmed Town, Survey 212, Block-2, Azizabad Commercial Area, Karachi.
20. Notice Board.

(Ammara Durrani)

Additional Collector

Secretary to the Classification Committee

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