



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



C-12 KAPE/DC-PCT/2026

Dated 02.06.2026

The Additional Collector,
Collectorate of Customs Appraisal (Sambrial),
Custom House,
Sialkot.

Subject: DETERMINATION OF CLASSIFICATION OF IMPORTED PRINTED /MIS-PRINTED PLASTIC FILMS, METALLIZED PAPER AND ALUMINIUM FOIL LAMINATES IMPORTED UNDER GD NO. GJZI-HC-410 DATED 12.06.2025 AND GD NO. GJZI-HC-169 DATED 22.11.2025

The Collectorate of Customs Sialkot, in compliance with the directions of the Collector, Collectorate of Customs (Adjudication), Faisalabad, referred a classification dispute pertaining to two consignments imported by M/s Recycling City (SMC-Pvt.) Ltd., Export Processing Zone, Gujranwala, under GD No. GJZI-HC-410 dated 12.06.2025 and GD No. GJZI-HC-169 dated 22.11.2025 for determination of the correct classification of the imported goods. The importer declared the goods as "Printed/Mis-Printed Plastic of All Sorts", "Printed/Mis-Printed Paper of All Sorts" and "Printed/Mis-Printed Aluminium Foil of All Sorts" under PCT headings 3915.9000, 4707.9090 and 7602.0090 respectively, claiming the goods to be waste and scrap. During examination, however, the goods were found in roll form, in standard packing, new, neither damaged nor de-shaped. Consequently, a dispute arose regarding their correct classification under the Pakistan Customs Tariff and the matter was referred to the Classification Committee.

02. Meetings of the Classification Committee were convened wherein the submissions of the referring Collectorate, laboratory findings and available record were examined in detail.

03. The importer contended that the goods are mis-printed, unsuitable for their intended commercial purpose and therefore classifiable as waste and scrap under headings 3915, 4707 and 7602 respectively. It was argued that due to printing defects, the goods had lost their commercial value as prime material and were imported only for recycling or recovery purposes.

04. The referring Collectorate, on the other hand, submitted that the goods were imported in roll form, packed in standard commercial packing and were neither damaged nor deformed. It was further argued that the goods retained the essential characteristics of plastic films, laminated paper products and aluminium foil laminates and remained capable of use as such. Accordingly, classification under waste and scrap headings was not warranted.

[Handwritten signature]

[Handwritten signature]
Muhammad Abu Bakar Siddique
Chief (TPS)

on 10.06.2026 at 3:35pm (021-98210534)

S. T. Edu

[Handwritten note:] On telephonically conversation with Ms. Ammara Durrani (ADC), she requested to upload this letter on FBR website.

FBR E-Box No. 61756-B
Received in Number (MS) 08-06-2026

05. This committee sent the representative samples of each product to Custom house lab for confirmation of actual description, composition, classification opinion and all other relevant aspects. The representative samples were examined by the Customs Laboratory which reported as under:-

- i. Sample-1 (GJZI-HC-410-12.06.2025 A): Transparent plastic film composed of polyester (PET), thickness 0.025 mm.
- ii. Sample-2 (GJZI-HC-410-12.06.2025 B): White plastic film composed of polyethylene containing inorganic filler (calcium carbonate) and inorganic pigment (titanium dioxide), thickness 0.07 mm.
- iii. Sample-3 (GJZI-HC-410-12.06.2025 C): Laminated sheet consisting of chemical wood pulp paper laminated on one side with metallized lacquer-coated polypropylene film.
- iv. Sample-4 (GJZI-HC-169-22.11.2025 A): Aluminium foil laminated on both sides with plastic films, consisting of polyester printed film on one side and transparent polyethylene film on the other side. Thickness of aluminium foil is 0.05 mm.
- v. Sample-5 (GJZI-HC-169-22.11.2025 B): Aluminium foil laminated on both sides with plastic films, consisting of polyester printed film on one side and transparent polyethylene film on the other side. Thickness of aluminium foil is 0.06 mm.

06. The Classification Committee examined the matter in the light of GRI, relevant Section Notes, Chapter Notes, Explanatory Notes and lab reports.

"In respect of Sample-1 and Sample-2, the laboratory confirmed plastic films of polyester and polyethylene respectively. Accordingly, these goods are classifiable under Heading 3920.6200 and 3920.1090 respectively.

In respect of Sample-3, the laboratory confirmed a laminated paper product consisting principally of paper laminated with metallized polypropylene film. By application of GIR 1 and the relevant Explanatory Notes, the product is classifiable under Heading 4811.5990 as coated, impregnated, covered or laminated paper and paperboard.

In respect of Sample-4 and Sample-5, the laboratory confirmed aluminium foil laminated with plastic films on both sides, with aluminium foil thickness not exceeding 0.2 mm. The goods therefore fall within Heading 7607.2000 covering aluminium foil, whether or not backed with paper, paperboard, plastics or similar backing materials."

07. The Classification Committee therefore endorses that the subject goods are correctly classifiable as under:-

Sample-1 (Transparent PET Film): PCT 3920.6200

Sample-2 (Polyethylene Film): PCT 3920.1090

Sample-3 (Metallized Laminated Paper): PCT 4811.5990

Sample-4 (Aluminium Foil Laminated with Plastic Film): PCT 7607.2000

Sample-5 (Aluminium Foil Laminated with Plastic Film): PCT 7607.2000

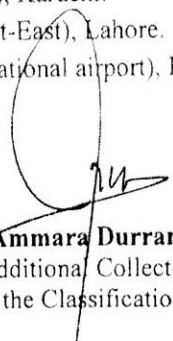
08. This determination is specific to the goods examined/lab tested and the information made available to the Committee. It shall be liable to annulment if subsequently found to have been obtained on the basis of incorrect, false, misleading or incomplete information.

-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. The Secretary (Tariff -I), Federal Board of Revenue, Islamabad
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 (Enforcement), Karachi.
19. The Collector, Collectorate of Customs (Appraisalment-East), Lahore.
20. The Collector, Collectorate of Customs (Jinnah international airport), Karachi.
21. Notice Board.


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