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

FBR
PAKISTAN

No. C-94/KAPE/DC-PCT/2018

Dated: 22.06.2026

PUBLIC NOTICE NO. 54/2026

Subject: CLASSIFICATION RULING OF "NEW DINE GT" & "NEW DINE T"

01. M/s. Gohar Agencies imported consignments of "NEW DINE GT" and "NEW DINE T" and initially declared the goods under PCT heading 3506.9190, describing the same as adhesive for screen printing. Subsequently, the declared PCT was amended to 3906.9090 in light of the Customs House Laboratory report, which determined that the product consisted of a modified acrylic polymer with additives, dissolved in more than 50% volatile solvent, in the form of a colourless liquid. The goods were further tested by HEJ Research Institute of Chemistry, University of Karachi, which reported polymer content at 22.0% and identified the nature of the polymer as poly alkyl methacrylate co-polymer. Both laboratory reports confirmed that the goods were in liquid form, while the HEJ Laboratory additionally opined that the product functions as an adhesive used in textile printing. Owing to persisting ambiguity regarding the correct classification, the goods were provisionally released, at the request of the importer, under Section 81 of the Customs Act, 1969, under PCT heading 3208.1090. The matter was referred to the Classification Committee for determination of the appropriate PCT heading in light of both laboratory reports. Various headings, including 3208.1090, 3506.9190, and 3906.9090, were deliberated; however, no immediate conclusion was reached at the initial stage.

02. Meetings of the Classification Committee were duly convened wherein detailed submissions and arguments from both the importers and the departmental representatives were heard at length.

30/6/26

30/6/26
Secy (T.E) / Webmaster

03. The Customs House Laboratory report records as under:

"The sample under test is found to consist of modified acrylic polymer with certain additives, dissolved in more than 50% volatile chlorinated solvent. It is in the form of a colourless liquid."

04. The findings of the HEJ Research Institute of Chemistry are summarized as follows:

- Appearance: Colourless liquid
- Odour: Solvent-like
- Volatile Content: 78%
- Iso Propyl Alcohol: 31.43%
- Trichloroethylene: 32.62%
- Toluene: 13.94%
- Polymer Content: 22%
- Nature of Polymer: Poly alkyl methacrylate co-polymer

Remarks: *The sample, labelled as "NEW DINE T," was found to be an adhesive used in textile printing.*

05. "NEW DINE T" and "NEW DINE GT" are permanent-type table/blanket adhesives with anti-stain properties. "NEW DINE T" is presented as a colourless or light yellow liquid which performs optimally at temperatures of 40°C and above; at lower temperatures, "NEW DINE GT" is mixed with "NEW DINE T" to enhance tack. Due to their strong adhesive properties and anti-staining characteristics, these products are designed for use in textile printing, particularly with printing pastes containing disperse, cationic, or acid dyestuffs.

06. After detailed examination of the product composition, functional use, laboratory reports, and the relevant provisions of the Harmonized Commodity Description and Coding System (HS), the Classification Committee deliberated upon the following headings:

(a) PCT Heading 3506.9190 — Prepared Glues and Other Prepared Adhesives:

Heading 35.06 covers prepared glues and other prepared adhesives not elsewhere specified or included. The importer initially sought classification under this heading describing the product as an adhesive for screen printing. However, the Classification Committee noted that Heading 35.06 functions as a residual heading, classifiable only when the product is not more specifically covered by any other heading in the Nomenclature. Chapter 35 Note 4 expressly excludes products of Chapter 32 from the scope of Chapter 35. Since the goods in question are solutions of acrylic polymers (polymethacrylates) in organic solvents with a solvent content exceeding 50%, they fall with greater specificity within Chapter 32. Accordingly, classification under Heading 35.06 was rejected.

(b) PCT Heading 3906.9090 — Acrylic Polymers in Primary Forms:

Heading 39.06 covers acrylic polymers in primary forms, which include polymethacrylic acid and other polyacrylates. The Customs House Laboratory identified the product as containing a poly alkyl methacrylate co-polymer, dissolved in more than 50% volatile chlorinated solvent. The Classification Committee carefully considered the exclusion under Note 2(p) to Chapter 39, which specifically excludes 'solutions (other than collodions) consisting of any of the products of headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution' — such products are classified in Chapter 32. Since the HEJ Laboratory confirmed that the volatile solvent content of the goods is 78% (i.e., substantially exceeding 50%), the goods fall squarely within the exclusion under Note 2(p) to Chapter 39. Classification under Heading 3906.9090 was therefore rejected.

(c) PCT Heading 3208.1090 — Paints and Varnishes Based on Acrylic Polymers Dissolved in Non-Aqueous Medium:

Heading 32.08 covers paints and varnishes (including enamels, lacquers, and distempers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to Chapter 32.

The Classification Committee observed the following decisive considerations in favour of this heading:

(i) Note 4 to Chapter 32 stipulates that the expression 'paints and varnishes' in Heading 32.08 includes polymer solutions in the sense of solutions of polymers of headings 39.01 to 39.13 in volatile organic solvents in which the weight of the solvent exceeds 50% of the weight of the solution. This is the defining legal note that conclusively removes such products from Chapter 39 and places them within Chapter 32.

(ii) The product contains poly alkyl methacrylate co-polymer (a polymer of Heading 39.06) dissolved in organic solvents (isopropyl alcohol, trichloroethylene, and toluene), with the solvent content at 78% well exceeding the 50% threshold prescribed by both Note 2(p) to Chapter 39 and Note 4 to Chapter 32.

(iii) Sub-heading 3208.10 specifically covers products based on polyesters and acrylic or methacrylic polymers. Since the polymer confirmed by HEJ Laboratory is poly alkyl methacrylate co-polymer which is an acrylic/methacrylic polymer the goods are classifiable at the six-digit sub-heading level under 3208.10.

(iv) The fact that the goods are commercially described as an adhesive and used in textile printing as a table/blanket adhesive does not displace classification under Chapter 32. The Explanatory Notes to the HS for Heading 32.08 expressly state that products of this heading are used for a variety of purposes including as adhesives, binders, and fixatives, in addition to protective coatings. The functional use as an adhesive is therefore entirely compatible with Heading 32.08.

(v) By virtue of GRI 1, the goods are primarily classifiable by reference to the terms of Heading 32.08 and the legal notes applicable thereto, without recourse to GRI 3. The composition of the goods (acrylic polymer dissolved in non-aqueous volatile solvents exceeding 50%) satisfies both the chapter note definition (Note 4 to Chapter 32) and the sub-heading text (acrylic/methacrylic polymers, Sub-heading

3208.10). Classification is therefore confirmed at the eight-digit level under PCT 3208.1090 by application of GRI 1 and GRI 6.

07. The Classification Committee, after application of GRI 1 (terms of the heading and relevant legal notes) and GRI 6 (sub-heading terms), and upon review of all laboratory reports, product literature, and the competing headings, concludes that the goods are appropriately classifiable under **PCT Heading 3208.1090** being a solution of acrylic/methacrylic polymer in non-aqueous volatile organic solvents where the solvent exceeds 50% by weight, as defined under Note 4 to Chapter 32 of the Pakistan Customs Tariff.

08. This classification determination is specific to the product examined and is based on the information, documents, and laboratory reports provided to the Classification Committee. 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 or documents.

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), 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 (Appraisement) 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 (Appraisement) 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 (Appraisement-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. Notice Board.

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