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

FBR PAKISTAN

Dated: 07-08-2026

No. C-30/KAPE/DC-PCT/2026

PUBLIC NOTICE NO.58/2026

SUBJECT: **CLASSIFICATION OF "MOBILE GLASS PROTECTOR UNDER PAKISTAN CUSTOMS TARIFF (PCT).**

1. The Classification Centre has finalized the reference initiated by the Collectorate of Customs Appraisement (West), 2nd Floor, Custom House, Karachi, vide letter bearing No. SI/MISC/263/2025-Group-VI dated 02-04-2026, regarding the determination of the correct classification of ***"Mobile Glass Protector"***, imported by M/s. Madni Traders, Karachi and M/s Mustafa Traders, Karachi claimed under PCT Heading 7007.1190, whereas the department proposed classification under PCT Heading 7007.2900.

Background of the Dispute:

2. M/s. Madni Traders, Karachi and M/s. Mustafa traders, Karachi has imported three consignments of ***"Mobile Glass Protector"*** vide GD No. KAPW-HC-.73277-23-10-2025, KAPW-HC-77555-29-10-2025, KAPW-HC-77321-29-10-2025 under PCT Heading 7007.1190 at the rate of customs duty 19% as per department contention goods are to be classified in PCT Heading 7007.2900.

Importer's Point of View:

3. M/s. Madni Traders, Karachi and M/s. Mustafa Traders, Karachi imported three consignments of ***Mobile Glass Protector*** under the following Goods Declarations:

i) GD No. KAPW-HC-73277 dated 23.10.2025

ii) GD No. KAPW-HC-77555 dated 29.10.2025

iii) GD No. KAPW-HC-77321 dated 29.10.2025

The importer declared the goods under PCT Heading 7007.1190 (Toughened (Tempered) Safety Glass), attracting Customs Duty at 19%.

The Collectorate of Customs Appraisement (West), Karachi, disputed the declared classification and contended that the goods are correctly classifiable under PCT Heading 7007.2900 as Laminated Safety Glass.

Importer's Point of View:

4. The importer submitted that the imported goods are Mobile Glass Protectors manufactured from toughened (tempered) safety glass, and therefore correctly fall under PCT Heading 7007.1190, which specifically covers:

Chief (TPS)

21/8/26

Muhammad Siddique
Webmaster

91419-R 26/8/2026

Toughened (Tempered) Safety Glass

Accordingly, the importer requested acceptance of the declared classification.

Department Point of View:

5. The Department maintained that the imported goods are laminated safety glass and are appropriately classifiable under PCT Heading 7007.2900, which falls under the single-dash heading & Laminated Safety Glass. The Department relied upon the laboratory test report, which described the product as a laminated article, and therefore argued that Heading 7007.2900 is the correct classification.

Laboratory Test Report:

6. The sample was tested vide Letter No. SI/MISC/05-VI dated 29.12.2025 in respect of B/L No. S221010514, Container No. YMMU-7429988.

The laboratory reported as under:

> ***"The sample received in retail sale packing bearing the logo is found to be a multilayered glass protector consisting of an upper transparent layer composed of glass. It is laminated on the lower side with a transparent plastic film composed of Ethylene Vinyl Acetate (EVA) copolymer. The lower self-adhesive side is protected with a black printed plastic sheet composed of polyester."***

Points for Consideration:

7. The following tariff headings were examined by the Classification Committee:

i) PCT 7007.1190

ii) PCT 7007.1900

iii) PCT 7007.2900

iv) PCT 7020.0090

Legal Analysis:

8. The Classification Committee examined:

i) The Pakistan Customs Tariff;

ii) The Harmonized System Explanatory Notes (HSEN);

iii) The laboratory test report; and

iv) The physical composition of the imported goods.

Examination under Heading 7007

Heading 7007 covers Safety Glass, comprising of two distinct categories:

(A) Toughened (Tempered) Safety Glass and

(B) Laminated Safety Glass

The Explanatory Notes describe laminated safety glass as follows:

9. Safety glass of this type, commonly known as laminated glass, sandwich glass, etc., is made in sandwich form, with one or more interlayer's of plastics between two or more sheets of glass.

10. The essential characteristics of laminated safety glass are therefore:

a. two or more sheets of glass; and

b. one or more plastic interlayers positioned between those glass sheets to form a sandwich construction.

Analysis of the Test Report:

11. The laboratory test report establishes that the imported product consists of:

a. one upper layer of glass;

b. one transparent EVA plastic film laminated beneath the glass; and

c. one polyester protective release sheet on the adhesive side.

12. The report does not establish the existence of:

a. two or more sheets of glass; or

b. sandwich construction consisting of plastic interlayers between multiple glass sheets.

Consequently, although the product incorporates a laminated plastic film, it does not satisfy the technical description of laminated safety glass as contemplated under Heading 7007 and the Harmonized System Explanatory Notes.

Similarly, the product cannot be regarded as toughened (tempered) safety glass of Heading 7007.11 solely because the article is no longer merely tempered glass; rather, it is a composite article consisting of glass permanently combined with plastic film, adhesive layer and polyester backing.

Accordingly, neither Heading 7007.1190 nor Heading 7007.2900 appropriately describes the imported goods.

Applicability of Heading 7020:

13. The Explanatory Notes to Heading 7020 provide:

This heading covers glass articles (including glass parts of articles) not covered by other headings of this Chapter or of other Chapters of the Nomenclature. These articles remain here even if combined with materials other than glass, provided they retain the essential character of glass articles. The imported Mobile Glass Protector is a composite article principally made of glass, combined with plastic film, adhesive layer and polyester protective sheet. Since the article is excluded from Heading 7007 and retains the essential character of a glass article, it is appropriately covered under Heading 7020.

Findings:

14. After careful examination of:

a. the laboratory test report;

b. the relevant provisions of the Pakistan Customs Tariff;

c. the Harmonized System Explanatory Notes; and

d. the composition and essential character of the imported goods,

15. The Classification Committee concludes that:

1. The imported goods do not satisfy the description of Toughened (Tempered) Safety Glass under PCT Heading 7007.1190.

2. The imported goods also fail to satisfy the essential requirements of Laminated Safety Glass under PCT Heading 7007.2900, as they are not manufactured in sandwich form with one or more plastic interlayers between two or more sheets of glass.

3. The imported goods are composite glass articles retaining the essential character of glass and are therefore excluded from Heading 7007.

Classification Opinion:

16. In view of the foregoing discussion, the Classification Committee holds that Mobile Glass Protector is correctly classifiable under:

PCT Heading 7020.0090

Description: Other articles of glass.

17. The references made by both the importer under PCT Heading 7007.1190 and the Department under PCT Heading 7007.2900 are not sustainable in light of the Harmonized System Explanatory Notes and the laboratory findings. Accordingly, the imported goods are correctly classified under PCT Heading 7020.0090 of the Pakistan Customs Tariff.

Conclusion:

18. The Classification Committee, in accordance with General Rule for the Interpretation (GRI) 1, and upon careful examination of the relevant Explanatory Notes to Headings 7007 and 7020, holds that the subject goods, i.e., Mobile Glass Protectors, do not conform to the description and essential characteristics of safety glass under Heading 7007. The

goods, being composite articles of glass combined with plastic and other materials, are therefore excluded from Heading 7007. Being not more specifically provided elsewhere in the Nomenclature, the goods are classifiable under Heading 7020. Further, in terms of GRI 6, the appropriate subheading is determined as PCT 7020.0090.

19. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15-06-2002 and appeal against this determination lies with the Board in terms of Rule 2 of the Pakistan Rules provided in the preamble of the First Schedule to the Customs Act, 1969.

Sd/-
(Muhammad Aftab)
Additional Collector/
Secretary to the Classification Committee.

Copy for information to:

1. The Member Customs (Customs-Policy), Federal Board of Revenue, Islamabad.
2. The Member Customs (Customs-Operation), Federal Board of Revenue, Islamabad.
3. The Member (Customs Legal & Accounting), Federal Board of Revenue, Islamabad.
4. The Member (FATE), Federal Board of Revenue, Islamabad with the request to publish this ruling on FBR website.
5. The Chief (Tariff & Trade), Federal Board of Revenue, Islamabad.
6. The Chief Collector of Customs (Appraisement) 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 (Appraisement) 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 (Balochistan), Custom House, Quetta.
13. The Chief Collector of Customs, (Khyber Pakhtunkhwa), Custom House, Peshawar.
14. The Director, Directorate of Customs (Valuation, 7th Floor Custom House, Karachi.
15. The Collector, Collectorate of Customs Appraisement (West/PMBQ/East/SAPT), Custom House, Karachi.
16. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBOC.
17. All Collectors / Directors of Customs
18. The Collector, Collectorate of Customs Appraisement (West), Custom House, Karachi.
19. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
20. The Karachi Chamber of Commerce & Industry, Karachi.
21. The Karachi Customs Agents Association, Karachi.
22. M/s. Madni Traders, Office No. 23B 2nd Floor Kohinoor Centre Opp. Hashoo Centre Abdullah Haroon Road Saddar, Karachi.
23. M/s Mustafa Traders, Shop No. B1, Noor Centre Abdullah Haroon Road, Saddar Karachi.
24. Notice Board.

(Muhammad Aftab)
Additional Collector/
Secretary to the Classification Committee.