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

No. C-31/KAPE/DC-PCT/2026 Dated: 13-08-2026

PUBLIC NOTICE NO.59/2026

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

1. The Classification Committee, Collectorate of Customs Appraisement-(East), Custom House, Karachi has finalized the reference initiated by Collectorate of Customs Appraisement-(West) 2nd Floor, Custom House, Karachi vide letter bearing No. SI/MISC/263/ 2025-(Group-VI) dated 02-04-2026 for determination of classification of ***"MOBILE POUCH"*** under PCT 4202.3200 against PCT heading 8517.7900, 3926.9099.

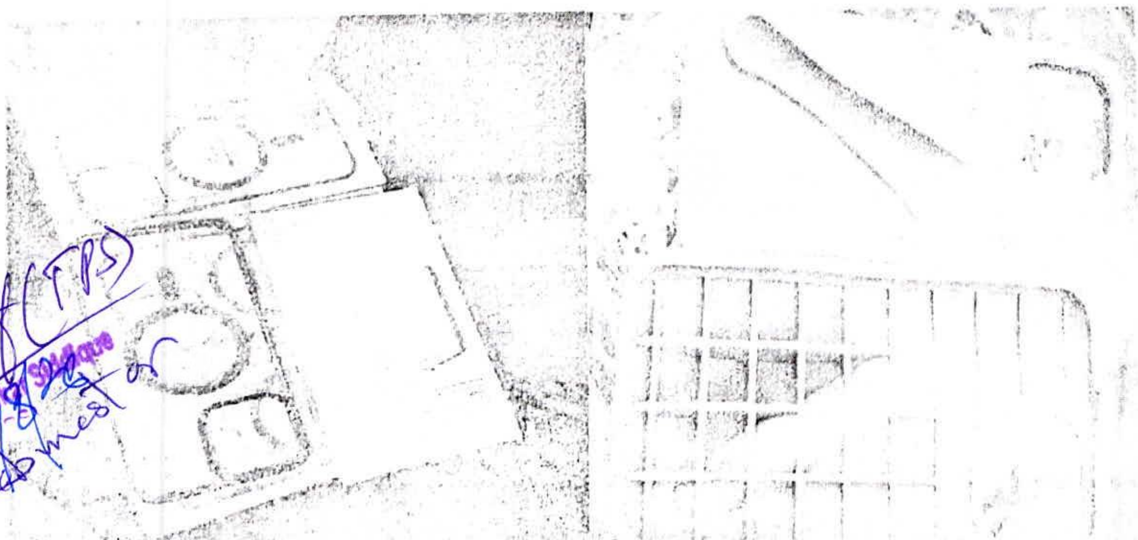
Background of the Dispute:

2. Brief facts as reported by the referring Collectoate are that M/s. Madni Traders, Karachi and M/s. Mustafa traders Karachi has imported three consignments of "***Plastic Mobile Pouch***" vide GD No. KAPW-HC-.73277-23-10-2025, KAPW-HC-77555-29-10-2025, KAPW-HC-77321-29-10-2025 under PCT heading 8517.7900 whereas department contention goods are to be classified in PCT heading 3926.9099.

Importer's Point of View:

3. As per importers representation the imported item i.e. mobile pouch is classified in PCT heading 8517.7900 since the heading is specified for parts and imported item mobile pouch is part of mobile as heading 8517 is specified for smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice and being part of mobile it is appropriately classified in 8517.

Images of imported Items.



Muhammad Abu Bakar Siddique

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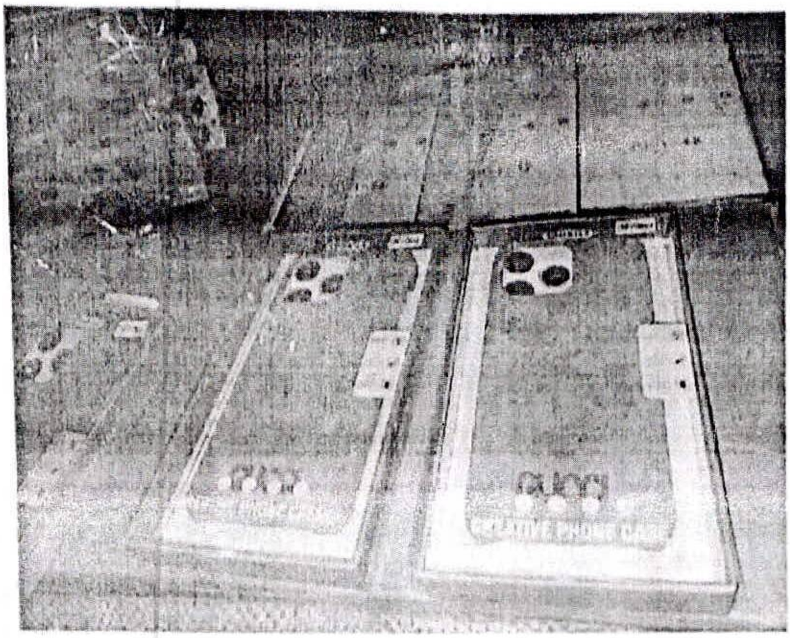


Department Point of View:

4. Department is of point of view that imported item are plastic mobile pouch and being plastic article it is appropriately classified in PCT Heading 3926.9099 which is specified for plastic articles.

Product Analysis:

Plastic Mobile Pouches.

5. **Plastic mobile pouches** are protective articles manufactured primarily from translucent synthetic polymeric materials, predominantly **Thermoplastic Polyurethane (TPU)** or **Polyvinyl Chloride (PVC)**, although **Polyethylene (PE)**, **Polypropylene (PP)**, or other suitable polymeric materials may also be used depending upon the product specifications. The pouch consists of a flexible polymeric body designed to accommodate and enclose a mobile phone or similar portable electronic device, with the upper opening fitted with a rigid snap-lock

clamp, or sealing bar, commonly manufactured from **polycarbonate (PC)** or another rigid engineering plastic, to secure the enclosed device and, in waterproof variants, provide a water-resistant or waterproof seal. Plastic mobile pouches are principally intended to protect mobile phones from dust, moisture, scratches, and minor physical damage during storage, transportation, and normal use. Waterproof variants additionally provide protection against water, rain, sand, dirt, and similar environmental elements, making them suitable for outdoor and recreational activities. Owing to the transparent and flexible nature of the polymeric material, such pouches generally permit convenient handling of the enclosed device and, where designed for that purpose, enable touchscreen operation without requiring removal of the mobile phone from the pouch.

Silicone rubber mobile pouches

6. Silicone rubber mobile pouches are officially classified as specialized elastomer materials composed of a synthetic polymer known as polysiloxane. Unlike conventional plastic covers manufactured from crude oil, true silicone is built upon an inorganic backbone of alternating silicon and oxygen atoms derived directly from silica sand. This unique chemical composition bridges the gap between mineral elements and organic compounds, granting the material its defining flexible, rubbery properties without utilizing standard petroleum plastics. Consequently, this specific molecular framework confirms that high-quality silicone mobile pouches are composed of a pure, highly durable synthetic rubber rather than traditional plastic. According to the World Customs Organization (WCO) and customs bodies like US CBP (Customs and Border Protection), silicones are chemically classified as polymer. The Rule: For a material to be classified under Chapter 40, it must be an unsaturated synthetic substance that can be irreversibly cross-linked with sulfur. The Reality: Because silicone rubber is not structurally unsaturated and typically does not cross-link using sulfur vulcanization, it legally fails the strict technical definition of rubber under Chapter 40.

Points for Consideration:

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

1---8517.7900

2---3926.9099

3---4202.3200

4---4016.9990

Legal Analysis:

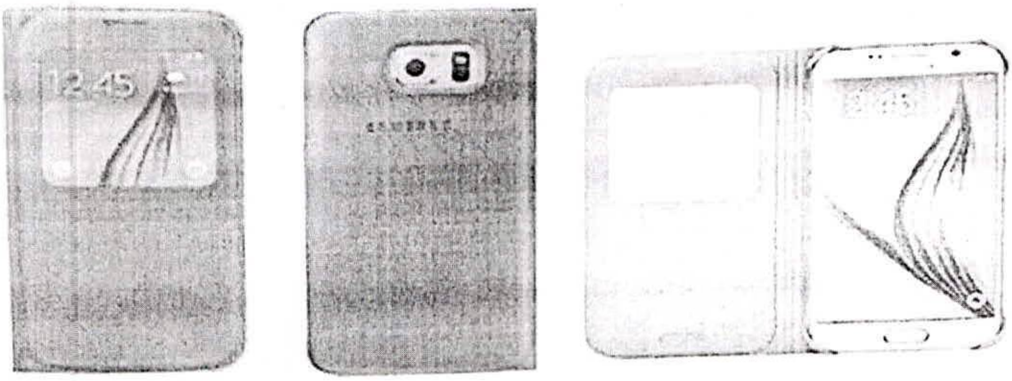
i) Plastic mobile pouches are classifiable under **Heading 42.02** of the Pakistan Customs Tariff by application of **General Rule for the Interpretation (GRI) 1**, which provides that classification shall be determined according to the terms of the headings and any relevant Section or Chapter Notes. Heading 42.02 expressly covers, inter-alia, "***spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases … and similar containers***" of, among other materials, **sheeting of plastics**. The articles specifically enumerated in the heading are not exhaustive but are illustrative of a class of goods whose common and essential characteristic is that they are specially designed to contain, carry, store, organize, and protect specific articles during storage, transport, and normal use. In accordance with the **Harmonized System Explanatory Notes (HSENs)** and the **World Customs Organization (WCO) classification principles**, the expression ***"similar containers"*** extends to articles possessing the same objective characteristics and performing the same essential function as the named exemplars. Plastic mobile pouches are specifically designed and shaped to receive and securely hold a mobile phone, are manufactured principally from sheeting of plastics, and serve the essential function of protecting the enclosed device from dust, moisture, scratches, minor impacts, and, in waterproof variants, water and other environmental elements while facilitating its safe carriage and use. Accordingly, by virtue of their objective characteristics, material composition, design, and principal protective and carrying function, plastic mobile pouches are goods of the same genus as the containers expressly enumerated in Heading 42.02 and are therefore classifiable therein under the expression **"similar containers"**, in terms of **GRI 1**, without recourse to any subsequent Rules of Interpretation 2-Heading 4202 Covers Pouches / Casing Cases, Bags, Wallets, Boxes and Similar Material of Sheeting of Plastics.

ii) As per Plastic mobile pouches classification under **sub-heading 3926.90.99** as articles of plastics, since **Heading 39.26 is a residual provision** applicable only to plastic articles which are not more specifically covered elsewhere in the Harmonized System. In accordance with **General Rule for the Interpretation (GRI) 1**, classification is determined by the terms of the headings and the relevant Section and Chapter Notes. **Heading 42.02** specifically provides for containers, including ***"spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers"*** made of, inter-alia, **sheeting of plastics**. Plastic mobile pouches, being specially designed containers made of plastic sheeting for enclosing, carrying, and protecting mobile phones, possess the essential characteristics of the articles covered under Heading 42.02 and fall within the scope of ***"similar containers"*** as explained under the **Harmonized System Explanatory Notes (HSENs)**. Applying the WCO classification principle that goods are classified according to their **objective characteristics, design, and principal function**, and further applying the principle embodied in **GRI 3(a)** that the heading providing the more specific description shall prevail over a heading of general application, heading 42.02 provides a more specific description than Heading 39.26. Therefore, plastic mobile pouches are appropriately classified under **Heading 42.02** and excluded from classification under **sub-heading 3926.90.99**.

iii) **as per classification of <u>Silicone rubber mobile pouches</u>** in 4016.9990. Silicone mobile pouches are manufactured from **silicone polymers (polysiloxanes)**, which are synthetic elastomeric materials having a silicon–oxygen molecular backbone. Although they possess rubber-like properties, silicone polymers do not meet the definition of **"synthetic rubber" provided under Chapter 40 Note 4** of the Harmonized System, as they are not unsaturated synthetic substances capable of irreversible cross-linking by sulfur vulcanization. Therefore, such articles are excluded from classification under **Heading 40.16.**

iv) The classification of the plastic mobile pouch was determined and published in the **"Customs Compendium"** in 2018 under PCT 4202, in accordance with the application of GIR 1 and 6. For reference, the relevant classification is reproduced below, along with the corresponding images:

CLASSIFICATION OPINIONS 1. Cover made of plastics and designed for a particular model of mobile phone. The cover has a magnet that interlocks with a built-in Hall Integrated Circuit in the front part of the mobile phone. The mobile phone senses whether the cover is open or closed by detecting the change of magnetic field. When the cover is closed, the mobile phone activates the User Interface mode by resizing the display area to fit the transparent window on the front cover. Application of GIRs 1 and 6. Adoption: 2018.



v) Mobile pouches are not classifiable under PCT **Sub-heading 8517.7900**, as the heading covers **parts of apparatus for the transmission or reception of voice, images, or other data, including telephones for cellular networks**, falling under Heading 85.17. In accordance with **General Interpretative Rule (GIR) 1**, classification is determined by the terms of the headings and relevant Section and Chapter Notes. For an article to qualify as a part of a device under the Harmonized System, it must be identifiable as an integral component, essential for the operation of the apparatus, and specifically designed to form part of that apparatus. Mobile pouches do not contribute to the transmission, reception, processing, or functional operation of mobile phones; rather, they are independent protective containers designed solely for carrying, enclosing, and safeguarding the device against dust, moisture, scratches, and minor physical damage. The removal or absence of a mobile pouch does not affect the operation, performance, or essential functionality of the mobile phone. Furthermore, as per established **WCO classification principles and HS Explanatory Notes**, accessories or protective coverings which merely serve to protect, carry, or enhance convenience of use, without contributing to the function of the apparatus itself, are not regarded as parts of that apparatus. Therefore, mobile pouches cannot be considered parts or accessories of mobile phones under Heading 85.17 and are appropriately excluded from classification under **PCT Sub-heading 8517.7900**.

Classification Opinion:

1. ***Conclusion / Findings of the Classification Committee***

8. The Classification Committee observes at the outset that the classification of **plastic mobile pouches** has already been examined and determined in the **Customs**

Classification Compendium, 2018**, wherein such goods were classified under **PCT Heading 4202** by application of **General Interpretative Rules (GIR) 1 and 6**. The present reference has, therefore, been examined in light of the established classification practice, the relevant provisions of the Pakistan Customs Tariff, Harmonized System principles, and the technical characteristics of the subject goods.

9. After examination of the nature, composition, construction, and intended use of the imported **Mobile Pouches**, and after considering the competing tariff headings **8517.7900, 3926.9099, 4016.9990, and 4202.3200**, the Classification Committee is of the considered view that the subject goods are appropriately classifiable under **PCT Sub-heading 4202.3200** by application of **General Rules for the Interpretation (GRI) 1 and 6**. In terms of **GRI 1**, classification is determined according to the wording of the headings and relevant Section and Chapter Notes. Heading **42.02** specifically covers, inter-alia, ***"spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers"*** made of, among other materials, **sheeting of plastics**. The imported mobile pouches possess the essential characteristics of the articles covered under this heading, as they are specially designed protective containers manufactured from plastic sheeting, fitted with closure arrangements, and intended for the specific purpose of enclosing, carrying, storing, and protecting mobile phones from dust, moisture, scratches, and minor physical damage.

10. The Committee further notes that, in accordance with the **Harmonized System Explanatory Notes (HSENs)** and **WCO classification principles**, the term **"similar containers"** under Heading 42.02 is not restricted to the articles expressly enumerated therein but extends to articles having the same objective characteristics and principal function, namely, containers designed for the protection and carriage of specific personal articles. Accordingly, mobile pouches fall within the scope of Heading 42.02 due to their design, use, and protective function.

11. The Committee also finds that classification under **PCT Heading 3926.9099** is not warranted, as Heading 39.26 is a residual heading covering other articles of plastics not elsewhere specified or included. Since the subject goods are specifically covered under Heading 42.02 as plastic protective containers, the more specific heading prevails over the general residual provision in accordance with the classification principle embodied in **GRI 1** and, where applicable, **GRI 3(a)**. Likewise, the subject goods cannot be classified under **Heading 8517**, as mobile pouches do not constitute parts or accessories of mobile phones within the meaning of the relevant tariff provisions; rather, they are independent protective containers. Furthermore, silicone mobile pouches, despite having rubber-like characteristics, are excluded from classification under **Heading 40.16**, as they do not meet the definition of synthetic rubber provided under **Chapter 40 Note 4** and the relevant HS Explanatory Notes, since silicone polymers (polysiloxanes) are not unsaturated synthetic substances capable of irreversible sulfur vulcanization.

Conclusion:

12. Accordingly, keeping in view the earlier determination recorded in the **Customs Classification Compendium, 2018**, the application of **GIR 1 and GIR 6**, relevant **Chapter Notes, Headings terms, HS Explanatory Notes, and WCO classification principles**, the Classification Committee determines that **plastic mobile pouches are appropriately classifiable under PCT Sub-heading 4202.3200 as "similar containers" of sheeting of plastics**.

13. 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 (East/West/PMBQ/SAPT), Custom House, Karachi members of the Classification Committee.
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.

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