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

FBR

C-135/KAPE/DC-PCT/2020
C-07/KAPE/DC-PCT/2024

Dated:04-08-2026

PUBLIC NOTICE NO. 57/2026

Subject: **DETERMINATION OF CLASSIFICATION OF DUCT TAPE IN JUMBO ROLLS**

Background of the issue:

The Collectorate of Customs (Appraisement) West, 2nd Floor Custom House. Karachi vide letter No SI/MISC/206/2019-IV dated 30-01-2020 forwarded a reference for determination of actual Classification of Duct Tapein Jumbo Rolls imported by M/s A.H.M Enterprise and sought clearance under PCT 5906.9900. However, in the light of Lab report, the Collectorate observed that the imported Duct Tape is clearly specified under PCT heading 3919.9000 due to constituent material i.e. plastic 55% (Polyethylene).

Proceedings:

2. A number of meetings were held to deliberate on the issue dated 08-12-2022. 06-03-2024, 13-12-2024, 28-07-2025 and finally on 18-08-2025 which were attended by the representatives of the importer and departmental representative. Both parties submitted their arguments which were taken on record. The point of view of both the stake holders is as under:-

Importer's point of view:

3. The impugned tape as per lab report of 13-11-2020 has been found to be composed of three layers (i) Plastic layer (ii) textile gauze (fabric) layer and (iii) adhesive material which is blend of rubber and acrylic polymer. The Test Report dated 13-11-2020 vide its Annex-A deals with the impugned Duct Tape (Adhesive tape) under category of *"Rubberized textile Fabric"* as defined vide Note 4 to Chapter 59. That **your** instant letter vide para (3) thereof also tries to classify the impugned Duct tape (adhesive tape) under the criteria of Note 4 of Chapter 59. Similarly, lab report of 25-11-2020 **depicts** Chapter Note 2(5) of Chapter 59 to classify the impugned goods in Chapter 59.06 or exclude them from its purview. That Chapter Notes 2(5) and Chapter note 4 to Chapter 59 have to be examined

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objectively, keeping in view the description and construction of the under question product. The under question product has neither been claimed as ***"plates sheets or strip"*** combined with textile fabric nor it is like that (as it is adhesive tape), hence Note 2(5) to Chapter 59 is not attracted to it. Similarly, the impugned product not being ***"rubberized textile fabric"*** does not merit to qualify in Note (4) to Chapter 59. A more clear picture emerges by consulting Explanatory Notes to heading 59.06 at page XI-5906-1 for correct classification of impugned product. The Explanatory Notes reflect that 59.06 cover four varieties of goods as depicted vide A, B, C and D. the impugned goods by virtue of its description, construction and use is an adhesive tape with textile fabric backing with adhesive of rubber. Therefore, it squarely falls within Category D of page XI-5906-1 and it is also not covered by exclusions given at page XI-5906-1 and XI-5906-2. **As regards any reference to adhesive of "rubber" that has to be read** and interpreted as per Note 1 to Chapter 40 which includes natural and synthetic rubber within meaning of rubber.

4. That description of **impugned products** answers the description of "Adhesive tape, including electrical insulating tape, in which the backing is of textile fabric, whether or not previously rubberized, and the adhesive of rubber" at page XI-5906-1 which reflects coverage of adhesive tapes, including electrical insulating tape, in which the backing is of textile fabric (condition complied) whether or not previously rubberized (not rubberized, condition complied) and the adhesive of rubber (condition complied). It is pertinent to mention that Textile fabric in adhesive tape is present on two reasons, one that it increases the insulation capacity, by acting an independent insulation material besides protecting the rubberized adhesive (which is second component of insulation) for longer life and thirdly by augmenting the insulation capacity of plastic film by protecting it from quick wear and tear. Therefore, it is incorrect conclusion by the lab that textile fabric is merely for reinforcement purpose. The lab has neither measured the tensile strength, speed of breakage, or weakness of individual layer of plastic, textile gauze and for the combination of both to determine what they have concluded It is only a speculative conclusion based on personal whims, therefore legally not tenable, and moreover it is not for category D of page XI-5906-1 but for category A. (under which the **impugned goods does not fall**).

Opinion based on lab report:

5. A sample with the description of Duct Tape was tested by the Custom House Laboratory with the following test findings:

"The sample on test is found to be a cut piece of self adhesive sheet, consisting of black color plastic film composed of pigmented polyethylene laminated with gauze fabric composed of blend of polyester and cotton dipped in adhesive material pigmented natural rubber and acrylic polymer. It is in the form of black one side sticky adhesive piece of sheet. %age composition of constituent material are as below:

1. %age of pigmented polyethylene.........40% approx.
2. %age of gauze fabric.........................28% approx.
3. %age of adhesive.............................32% approx."

6. Now the issue whether the impugned product is classifiable in heading 5906 or 3919. Explanatory Notes are considered as legal text for the interpretation of HS Classification, by virtue of Explanatory Notes heading 5906 at page XI-5906-1 (D) "Adhesive tape, including electrical insulating tape, in which the backing is of textile fabric, whether or not previously rubberized, and the adhesive of rubber". Explanatory Notes heading 3919 at page VII-3919-1 "This heading covers all self-adhesive flat shapes of plastics, whether or not in rolls, other than floor, wall or ceiling coverings of heading 39.18. The heading is, however, limited to flat shapes which are pressure-sensitive, i.e., which at room temperature, without wetting or other addition, are permanently tacky (on one or both sides) and which firmly adhere to a variety of dissimilar surfaces upon mere contact, without the need for more than finger or hand pressure" and in the last paragraph of heading 3920 at page VII-3920-1 "This heading covers plates, sheets, film, foil and strip of plastics (which are not reinforced, laminated, supported or similarly combined with other materials), other than those of heading 39.18 or 39.19".

7. As per test finding the adhesive materials of textile fabric is not rubber but it is actually a blend of rubber and acrylic polymer, therefore heading 5906 is ruled out that is meant for adhesive for rubber only, in test findings actually the sample is adhesive sheet composed of polyethylene (40%) laminated with gauze fabric (used for reinforcement purpose only) as explained in Chapter 39 ***"Plastic and Textile combination"*** where the textile is present merely for reinforcing purposes", having adhesive material that adhere to a variety of dissimilar surfaces upon mere contact, without the need for more than finger or hand pressure as well as with the above reference of heading 3920 and International classification ruling also suggest heading 3919 with such composition and the Lab has suggested classification under PCT Heading 3919.9090.

Departmental point of view:

The department has argued the classification on the following grounds:-

a. A sample with the description of Duct Tape was tested by the Custom House Laboratory with the following test findings.

b. The sample on test is found to be a cut piece of self-adhesive sheet, consisting of black color plastic film composed of pigmented polyethylene laminated with gauze fabric composed of blend of polyester and cotton dipped in adhesive material pigmented natural rubber and acrylic polymer It is in the form of black one side sticky adhesive piece of sheet Sage composition of constituent material are as below:-

1. Sage of pigmented polyethylene 40% approx.
2. Sage of gauze fabric 28% approx.
3. %age of adhesive 32% approx.

c. The adhesive composition is not exclusively rubber but a blend of rubber and acrylic polymer, thereby not fulfilling the condition of Heading 5906 requiring ***"adhesive of rubber".***

d. The product was found to be a self-adhesive plastic sheet with textile gauze serving merely a reinforcing function.

e. By virtue of Note 2(5) to Chapter 59 and Explanatory Notes to Heading 3919, goods of this description fall within Chapter 39, being ***self-adhesive flat shapes of plastics (in rolls), pressure-sensitive at room temperature.***

f. International rulings also reflect classification of similar composite adhesive tapes under Chapter 39. The HS Committee in its 62nd and 63rd Session classified similar goods in Chapter 39-In 62nd Session, the product under consideration was made of inner textile. The Subject goods also contain inner textile fabric.

Ruling:

8. The Committee carefully examined the rival contentions, laboratory findings, and relevant legal provisions. It was observed that Heading 5906 applies only where the adhesive is exclusively of rubber, whereas the tested sample contained a blend of natural rubber and acrylic polymer. The essential character of the product is derived from the polyethylene plastic film and pressure-sensitive adhesive, while the textile gauze merely reinforces the sheet. By application of Note 5 to Chapter 59 and Explanatory Notes to Heading 3919, the impugned goods fall within the scope of Chapter 39. Accordingly, the correct classification is under PCT 3919.9090. It is hereby determined that the product Duct Tape / Cloth Tape in Jumbo Rolls, is classified under PCT 3919.9090.

9. The above classification determination is specific to the product whose details / specifications have been given above. Further, the ruling is based on the documents and information provided by the referring Department and shall be treated as canceled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading, or incomplete information.

10. This ruling is issued in accordance with Chapter-II (Classification) of CGO 12/2002 dated 15-06-2002, following deliberations held by the Classification Committee constituted thereunder, and with concurrence from the current Classification Committee Constituted under CGO. 02 of 2025 dated 24-03-2025. Any appeal against this determination / decision shall lie 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. 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 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 Hosue, 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 Appraisement 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. All Collectors / Directors of Customs.
16. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBoC.
17. M/s. Double A Packages Industries (Pvt.), Ltd., Plot No. 60, Sector-23, Korangi Industrial Area, Karachi.
18. M/s. Mohsin International, Chak No. 128, Saim Nala, Ismail Markaz, Daewoo Road, Faisalabad.
19. M/s. Chawla Industries (Pvt.) Limited, B-7, Sector 6-F, Mehran Town, Korangi Industrial Area, Karachi.

20. M/s. Osaka electric & Industries Co. Ground Floor, Plot No. DP-10, Sector No. 12-D. North Karachi Industrial Area, Karachi.
21. M/s. Kosher Private Limited, St. No. 114, Sector 15, Korangi. Karachi.
22. Al Zuha Packages, Plot No. A-36, Manghopir Road, SITE. Karachi
23. M/s. A.I. Packages, D/224, Munir Compound Haroonabad. SITE, Karachi.
24. Mr. Sheikh Farukh Saleem, Office No. 2, Karsaz Town House, Plot No. FL-12, Block-5, KDA Scheme No. 5, Kehkashan, Karachi.
25. M/s. Dynamic Incorporated, Office No.4, 1st Floor, New Anarkali, Lahore, Data Ganj Baksh Town.
26. The Karachi Chamber of Commerce & Industry, Karachi.
27. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
28. The Karachi Customs Agents Association, Karachi.
29. Notice Board.

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