

SUMMARY OF APPEAL DECISION

APPEAL NO. TRK (K) 3-2008

FACTS

1. The Appellant is a private limited company incorporated on 21 March 2007. In the course of its business, the Appellant manufactures nuts and bolts for industrial use. The Appellant applied for a Customs Ruling under section 10A(1) Customs Act 1967. The Director General of Customs decided in the Customs Ruling dated 18 February 2008 that Carbon Steel Nuts (Roll Tread Coupler) is classified under tariff code 7318.16 000 which is subject to sales tax of 10% and import duty of 30%.
2. The Appellant was aggrieved with the decision of the Director General of Customs and filed a Notice of Appeal at the Customs Appeal Tribunal on 18 March 2008.

ISSUE

The ground of appeal is that the nuts and bolts should not be classified under tariff code 7318.16 000 because both goods are not used for locking but were instead only used for connecting works. According to the Appellant the tariff code that should be used is 7307.99 900 (couplers) with nil sales tax.

(After the appeal was filed the parties negotiated for settlement as provided under section 141P Customs Act 1967. As a result of the negotiation for settlement an agreement was reached whereby the Appellant and the Respondent agreed to a new tariff code 7307.99 100)

DECISION

The Tribunal recorded the agreed decision of both parties under regulation 13(2) Customs (Appeal Tribunal) Regulations 2007 by making an order that Taper Coupler, Parallel Coupler, RT Coupler, SL Coupler and Reverse Coupler are classified under tariff code 7307.99 100.

19 June 2008