

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

No. CC-04/2013-A

Dated: 12-08-2014

The Additional Collector (Preventive),
Airfreight Unit,
Allama Iqbal International Airport,
Lahore.

SUBJECT:- **DETERMINATION OF PCT CLASSIFICATION OF RELAY MODEL VAMP-40 IMPORTED BY M/S PAK ELECTRON LTD LAHORE**

Please refer to MCC (Preventive), Lahore's letter C. No. 04-apr-Misc/AFU/1062/2013/263 dated 21-02-2013 on the above subject.

2. The subject case was forwarded to this Committee by Model Customs Collectorate (Preventive), AFU, Lahore for determination of tariff classification of "Relay VAMP-40" imported by M/s Pak Electron Ltd. Lahore vide GD No. 30769 dated: 03-12-2012 declaring the goods under PCT heading 8536.4900. The Collectorate classified the goods under PCT 8537.1090.


3 To examine the issue, meetings of the Classification Committee were convened on 10-09-2013 and 24-09-2013 attended by representatives of M/s Pak Electron Ltd. and the members of PCT Committee. The catalogue and other relevant literature of the goods, provided by the importer, were also consulted.

4. The Classification Committee has examined the case on the basis of available record and in the light of relevant chapter/ section notes as well as the explanatory notes of Harmonized System of World Customs Organization. The viewpoint of referring Collectorate is that HS Code 85.36 is meant for individual electrical apparatus like fuse, circuit breaker, Relay, contractor etc and not for assemblies thereof wherein the said items are assembled together in a cabinet. Since the subject goods have several relays, transformers, microprocessor and a keypad, all housed in a cabinet the same are appropriately classifiable under PCT Heading 85.37.

5. The manufacturer's catalogue and literature provided by the importer to the Classification Committee reveal that the goods are Feeder and Motor Protection Relay. The essential characteristics of the goods are of an electrical relay i.e automatic control and protection of electrical circuits, however, the same is an assembly of several relays and transformers. Moreover, the explanatory notes of HS Code 85.36 clearly mention the following exclusion:-

“(b) Assemblies (other than simple switch assemblies) of the apparatus mentioned above (heading 85.37)”.

6. After careful perusal of the available literature and relevant explanatory notes the Classification Committee is, therefore, of the opinion that the subject goods being an assembly of relays and other electrical components are classifiable in PCT Code 85.37 in terms of rule 1 of General Rules for Interpretation of the harmonized system read with rule 1 of Pakistan Rules for Interpretation of Customs Tariff.


(Wajid Ali)
Additional Collector-I
Chairman Classification Committee

Copy for information:-



1. The Collector, Model Customs Collectorate (Appraisal-East), Custom House, Karachi.

2. The Collector, Model Customs Collectorate, Preventive, Custom House, Lahore.

3. M/s Pak Electron Ltd. 14 km Ferozpur Road, Lahore.

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MCC/PaCCS

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