

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS (Appraisement)
CUSTOM HOUSE, KARACHI

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SUBJECT: PCT CLASSIFICATION OF KN-15 WHEAT STONE BRIDGE TYPE POTENTIOMETER WITH MAXIMUM MEASURING CAPACITY OF 2000 OHMS WITH STANDARD CELLS.

A question arisen regarding PCT Classification of Potentiometer. The printed literature shows that potentiometer is a Wheat-stone Bridge with limited accuracy for experimental use involving cell emfs and general measurement of resistance. The instrument is capable of measuring upto 2V or 2000 ohms in 6 ranges at an accuracy of better than 1%. The separation of the two basic functions is made distinct by different input terminals and 3 position operation keys. It has dimension 270x105x85 mm weighting 1.7Kg. It also contains one standard cell for its operation.

Two PCT heading namely 85.19 and 90.28 have the potential to cover potentiometers. Resistors known as potentiometer falling under heading 85.19 consist of two resistors between two contacts and a sliding tapping which can make contact on any point of the resistor. The description of potentiometer under reference does not confirm with that mentioned above. Rather it is a wheat-stone and bridge type potentiometer. Hence these are excluded from chapter 85 and do not merit classification under PCT 85.19

As regards PCT heading 90.28, it deals with electrical measuring, checking, analyzing or automatically controlling instruments and apparatus. The under reference goods are also measuring apparatus meant for measurement of resistance. It can measure upto 2000 ohms in 6 ranges at an accuracy of better than 1%. It is basically based on wheat stone Bridge.

The explanatory Notes to CCN (Page 1630), Section XVIII after para 8 read as follows:-

"apart from above mentioned types of instruments of apparatus which generally effect direct measurement the heading also includes those which supply the operator with certain data from which the quantity to be measured can be calculated. (comparative method). This group includes in particular measuring bridges and potentiometers. These are usually mounted in boxes or cases containing one or more galvanometers, standard resistors, standard capacitors standard inductors, standard cells, transformers, converters, switches etc. The measuring bridges are often named after their inventor. (Wheat-ston, Thomson, Anderson, Maxwell, Sauty, Scherig, Kohlrauch, Wien etc) other have names indicating the grouping system of the units of comparison (decade pattern bridges, T-Type bridges etc) or special purpose of the bridge (impedance, resistance, capacitance, or connection bridges, universal bridges etc)".

the description, function and characteristics of the under reference potentiometer exactly synchronize with the potentiometer described in the foregoing explanatory notes to CCCN. The KN-15 potentiometer is therefore correctly classifiable under heading 90.28 of Pakistan Customs Tariff even if imported with standard cell. However, when extra cells or standard cells are imported separately then these cells would be classified under Chapter 85 by virtue of exclusion to chapter 90 on page 1630 of Explanatory Notes to CCCN.

Sd/-
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Collector