



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



C. No. 194/KAPE/DC/PCT/2012

Dated: 4.08.2022

**PUBLIC NOTICE NO. 7 OF 2022**

Subject: **ISSUE OF CLASSIFICATION REGARDING DVD PLAYERS WITH LCD SCREEN (FOR VEHICLES)**

The issue regarding classification of “**DVD PLAYERS WITH LCD SCREEN (FOR VEHICLES)**” has been referred to Classification Committee by Collectorate of Customs (Appraisalment), Peshawar and Collectorate of Customs (Appraisalment), Lahore vide letter No. 11(2)TEC/Val/APP/2020 dated 31.08.2021 and C.No.V-Cus/Misc/G-IV/91/2019 dated 19.02.2022 respectively. The Department assessed the goods under PCT heading 8527.2910, however, the Audit authorities raised objection on the classification by the Collectorates and is of the view that goods are appropriately classifiable under PCT heading 8528.7219.

2. Hearing in the case was held on 25.03.2022 which was attended by Departmental Representatives (DR) from the Collectorates. The Departmental Representatives contended that the goods have been correctly classified under PCT heading 8527.2910. As per the terms of heading “Radio broadcast receivers not capable of operating without external source of power of a kind used in motor vehicles” are classifiable under this heading. Further, the PCT heading 8527.2910 being (---) heading has been created specifically to incorporate such goods specifically meant for motor vehicles. The DR further contended that the heading 8528.7219 is for “Reception apparatus for Television” whereas the goods in question have no mechanism for reception for receiving television signals for converting the same for display thus cannot be classified under heading 8528.7219.

3. It is pertinent to mention that samples of the goods in question have not been provided to the Classification Committee as the consignments have already been released and the issue of the classification was later on raised by the audit authorities. Thus, features of the commonly used DVD players with LCD screen and with radio broadcast receiver used exclusively in vehicles have been considered for the purposes of determination of classification.

Officer Sec.  
Pls circulate.

17/8/22


NAUSHERWAN HAIDER  
(Joint Secretary)  
Karachi Customs Agents Association

The Committee has consulted relevant Section, Chapter Notes and Explanatory Notes of heading 8527 and 8528. The PCT heading 8528.7219 is four dash (----) heading of three dash (---) PCT heading "Television Set" meaning thereby that the subject goods must qualify as "Television Set" in order to be classifiable under PCT heading 8528.7219. The Explanatory Notes of PCT heading 8528 elaborate that reception of television broadcast is based on terrestrial, cable or satellite through various connectors RS-232, DIN, co-axial cable connector etc. The subject DVD player for use in cars does not have mechanism for reception of television signals such as TV tuner. Thus, the subject goods do not meet the basic requirement for classification under heading 8528.

4. Whereas the apparatus of PCT heading 8527 receives electromagnetic signals transmitted through either with or without any line connection. Hence, the subject goods "DVD players with LCD screen for use in cars" are classifiable under PCT heading 8527.2910 if it incorporates a radio broadcast feature. The basic function of goods commonly described as "DVD players with LCD screen for use in cars" includes essential character of radio. Essentially such goods are radio broadcasting system with additional / essential features of DVD player, LCD and GPS. By virtue of Explanatory Note (5) to heading 8527, such items are included in this heading. The addition of additional features with a radio receiver does not exclude it from classification under heading 8527.2910. The said position is also substantiated by Note (5) of the Explanatory Notes of heading 8527. Further, the US Customs Ruling NY NO55207 dated 15<sup>th</sup> April, 2009 classify radio receivers for vehicles with built-in tuner to receive AM/FM signals, a DVD player with 7 inch display screen and a GPS receiver under heading 8527.21.

5. In view of the above, the Committee is of the view that DVD players with LCD including essential character of radio broadcasting and for specific use in cars are appropriately classified under heading 8527.2910 in terms of GRI 1 and 6 of First Schedule to the Customs Act, 1969 read with Explanatory Notes of heading 8527.

6. The above decision is based on the description provided by the Department and Audit. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2022.

  
(Muhammad Duad Pirzado)  
Additional Collector  
Chairman Classification Committee

**Copy for information to:**

1. Member (Customs Operation), Federal Board of Revenue, Islamabad.

2. Member (Customs Policy), Federal Board of Revenue, Islamabad
3. The Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
4. The Chief Collector of Customs (Enforcement) South, Custom House, Karachi.
5. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
6. The Chief Collector of Customs (Enforcement) Central, Custom House, Lahore.
7. The Chief Collector of Customs (North), Custom House, Islamabad.
8. The Chief Collector of Customs (Balochistan), Custom House, Quetta.
9. The Chief Collector of Customs Peshawar, Custom House, Jamrud Road Peshawar.
10. The Collector of Customs (Appraisalment) West/East/PMBQ Custom House, Karachi.
11. The Collector, Collectorate of Customs (Appraisalment), Dry Port Mughlapura, Lahore.
12. The Collector, Collectorate of Customs (Appraisalment), Custom House, Peshawar
13. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBoC.
14. The Karachi Chamber of Commerce & Industry, Karachi.
15. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
- ✓ 16. The Karachi Customs Agents Association, Karachi. ✓
17. Notice Board.



12/8/2022

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