



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



C-No.06/KAPE/DC/PCT/2023

Dated: .09.2024

PUBLIC NOTICE NO.09 /2024

SUBJECT: **CLASSIFICATION OF HIGH-SPEED WASHER UNDER PCT HEADING 8424.2090 INSTEAD OF DECLARED PCT 8424.4100.**

The Directorate of Intelligence and Investigation, Lahore forwarded a reference for determination of classification of "*High Pressure Washer*" imported by M/s. M.A. Tools & Equipment house (Pvt) Limited, Lahore (NTN: 3931025).

2. Brief facts as reported by the referring agency are that the Directorate of Intelligence & Investigation-Customs, Lahore made seizure case on clearance of *High-Pressure Washer brand WADFLOW (assorted models)* vide GD No. LAPR-HC-10115 dated 07.06.2023. M/s. M.A. Tools & Equipment house (Pvt) Limited, Lahore (NTN: 3931025) declared the subject goods as Portable Sprayer (High Pressure Washer) under PCT Code 8424.4100 with the heading of "Agricultural Horticultural Sprayers". The Directorate is of the opinion that same are classifiable under PCT Code 8424.2090 as the impugned goods are high pressure spray guns with operating pressure of 55-160 bar.

3. The meeting of Classification Committee was held on 23.05.2024 which was attended by the Departmental representatives and authorized representative of the importer i.e. M/s. M.A. Tools & Equipment house (Pvt) Limited, Lahore. Both submitted their arguments which were taken into record by Classification Committee. The points of view of both the stakeholders were as under: -

Department's Point of View: -

4. The representative of the Directorate of Intelligence & Investigation attended meeting of the Classification Committee dated 23.05.2024 and presented verbal argument. They were further requested to submit their written submissions vide letter dated 03.06.2024 however they did not submit any reply in this regard therefore the contents of their reference are taken as their written stance on the issue which is reproduced as follows;

"4(i). The Explanatory Notes, subheading 8424.4100 states that "the term "Portable Sprayers" refers to those sprayers which are designed to be pulled or carried by the operator either by handle, or one or two shoulder straps. This

subheading includes portable sprayers consisting of a pressure tank incorporating a funnel and integrated pressure pump, a carrying strap, flexible tubing and a hand-held spray arm with a brass lance and an adjustable nozzle, all of which exhibit physical characteristics which clearly render them most suitable for agricultural or horticultural use for example, operating pressure of 3 bars, 5-liter capacity adjustable nozzle orifice. Whereas, it is pertinent to mention here that the imported goods contain powerful jet used for cleaning purpose and contain rated pressure from 55-168 bar and as per catalogue covers the cleaning of vehicles, buildings, terraces, facades and garden equipment using clean water and biodegradable chemical detergents. This product can also be used to clean paving slabs or rain gutters and is thus excluded from the category of Agricultural and Horticultural Sprayer. (Copy of catalogue is attached Annex-D).

4(ii). The Customs Appellate Tribunal, Lahore vide judgment dated 07.08.2023 in CA No. 357/LB/2023 has directed the Directorate for referring the case to the Classification Committee (Annex- "E"), which was upheld by the Hon'ble High Court, Lahore in Writ Petition No. 79798/2023 dated 05.12.2023 (Annex-F)

4(iii). In view of the above, it is requested that classification of High-Pressure Washers having pressure bar from 55-160 bar may be determined at the earliest under intimation to this Directorate, in compliance of the judgment of the Customs Appellate Tribunal as referred above."

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Importer's Point of View: -

5. During the meeting held on 23.05.2024, the authorized representative of M/s. M.A. Tools & Equipment House (Pvt) Limited Lahore presented their case regarding the classification of their imported item, a high-pressure jet washer. They provided a detailed explanation of the functioning of the high-pressure jet washer, supported by a trade sample and the product catalogue. They argued that high-pressure jet washer is specifically designed for cleaning purposes, operating at a pressure range of 55-160 bars, which is significantly higher than typical agricultural sprayers that operate at around 3 bars.

The importer emphasized that their high-pressure washer does not fall under the category of agricultural or horticultural sprayers as agricultural sprayers are designed to be portable with a pressure tank, integrated pressure pump, carrying strap, typically operating at a pressure of around 3 bars. In contrast, the high-

pressure washer is not portable in the same manner and operates at a much higher pressure, rendering it unsuitable for agricultural or horticultural use.

Furthermore, the importer argued that the high-pressure washer should be classified under PCT heading 8424.3000, which includes steam or sand blasting machines and similar jet projecting machines. This classification aligns with the high operating pressure and broad range of powerful cleaning applications of their product. The washer's primary use in various cleaning applications, rather than in agricultural spraying. By presenting these points, the importer sought to clarify the correct classification of their high-pressure jet washer, distinguishing it from agricultural sprayers and aligning it with the category of high-pressure cleaning machines."

Law and Analysis:

6. Chapter 84.24 of the Harmonized Tariff Schedule covers *Mechanical appliances (whether or not hand-operated) for projecting, dispersing, or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.* Within this chapter, the relevant subheadings are:

PCT code	Description
(8424.20)	- Spray guns and similar appliances:
8424.2010	- - - For agriculture
8424.2020	- - - For industry
8424.2090	- - - Other
8424.3000	- Steam or sand blasting machines and similar jet projecting machines
(8424.40)	- Agricultural or horticultural sprayers:
8424.4100	- - Portable sprayers
8424.4900	- - Other

Product Analysis:

7. As per contents of the reference, multiple models of Wadfow brand high-pressure washers with similar features have been imported. For analysis, one such model, the Wadfow High Pressure Washer 1200W 90 Bar (Model WHP1A12), is considered. This compact cleaning tool is designed for residential and light commercial use, featuring a 1200W induction motor that delivers a maximum pressure of 90 bar (1305 PSI) and a flow rate of 5.0 liters per minute. It comes equipped with essential accessories like a water spray gun, a high-pressure metal hose, and quick connectors, making it versatile for various cleaning tasks, such as washing vehicles, driveways, and garden equipment.

Detailed Comparison with PCT Headings:

PCT Heading 8424.2000:

8. PCT heading 8424.2000 covers spray guns and similar hand controlled appliances. In contrast, high-pressure washers are designed for cleaning vehicles, buildings, terraces, facades etc. by delivering controlled streams of water to remove contaminants from surfaces. Portable High-pressure washers are compact, and tailored for removing tough contaminants, with various attachments and settings for different cleaning tasks. Their design and intended use differ significantly from spray guns and similar hand controlled apparatus of heading 8424.2000. Therefore, classifying high-pressure washers under this heading is unsuitable, as their specialized function and tailored design necessitate a classification that reflects their specific use. **Their primary function as jet projecting machines sets them apart from the broader category of spraying apparatus covered under PCT heading 8424.2000.**

PCT Heading 8424.4000

9. The heading pertains to agricultural or horticultural sprayers and is further divided as under:

- Agricultural or horticultural sprayers

8424.4100 - - Portable sprayers
8424.4900 - - Others

Fig. 9.2 The Explanatory Notes further elaborates the above category as, "These are used for insecticides, fungicides, etc in agriculture, horticulture or the home. The heading includes such appliances, with or without integral reservoirs, of the type operated by hand (including simple piston pump spray) or by foot pedal, as well as powder bellows, knapsack sprayers and transportable sprayer. The heading also includes mobile spraying machine which the motor providing the power for pumping or spraying can also be geared to provide a limited movement of the apparatus for working purpose, but it **does not include** machine constituting true vehicles within the meaning of **heading 87.05**". This heading 8424.4000 for the instant goods is not relevant as the subject arrangement is meant only for agricultural or horticultural sprayers being single dash heading.

PCT Heading 8424.3000:

10. PCT Heading 8424.3000 covers steam or sand blasting machines and similar jet projecting machines. The Explanatory Notes for this heading provide that it includes machines that project jets of steam or sand at high pressure for cleaning purposes. ***The WADFOW High-Pressure Washer (Model WHP1A12) aligns with this category due to its jet projecting capability, which mirrors the operational principles of sand blasting machines.*** With a high

operating pressure of 90 bar, this washer projects powerful water jets to clean vehicles, buildings, terraces, facades, and garden equipment. Its primary function relies on the force of high-pressure jets, similar to how sand blasting machines use abrasive jets to impact and cleanse surfaces. The WADFLOW washer uses water instead of abrasive media, yet the core mechanism—projecting high-pressure jets for effective surface cleaning—remains fundamentally the same. This shared jet projecting nature (*the ability of a machine to generate and project a high-pressure stream or jet of fluid such as water, steam, or abrasive particles directed at a surface for cleaning, cutting, or surface preparation*) fulfills the criteria set out in the Explanatory Notes for PCT Heading 8424.3000, confirming that the washer should be classified under this heading due to its powerful cleaning applications, high operating pressure, and jet projecting function that closely mirrors that of sand blasting and similar machines.

Holding:

11. Upon a comprehensive review of the classification issue concerning High-Pressure Washers, the Committee examined the Explanatory Notes to the relevant PCT headings, alongside the provided documentation and manufacturer's literature. The *Wadfow High-Pressure Washer*, characterized by an operating pressure range of 55-160 bars, is specifically designed to project high-speed water jets for cleaning. This jet projecting nature is a defining characteristic of the washer, where the high-pressure jet serves not just to dispense water but to deliver a concentrated force capable of dislodging dirt, grime, and other stubborn contaminants from surfaces. The washer operates similarly to sand blasting machines that use abrasive jets for surface preparation and cleaning; however, it substitutes water as the medium, using the kinetic energy of the high-pressure water jet to achieve similar cleaning effects. This jet projecting function is not only about spraying a fluid but projecting it with sufficient force and precision to perform tasks like paint removal, rust cleaning, and the deep cleansing of surfaces— a capability that is central to machines classified under PCT heading 8424.3000. Therefore, the washer's ability to generate powerful, targeted jets of water aligns it with other high-pressure jet projecting machines within this heading. The Committee's analysis was further guided by the following key considerations:

General Interpretative Rule (GIR) 1: Classification is determined according to the terms of the headings and any relevant section or chapter notes. The high-pressure nature and intended cleaning use of the high-pressure washer match the description under heading 8424.3000, which is specifically intended for steam or sand blasting machines and similar jet projecting machines. This classification reflects the washer's primary function of projecting high-pressure jets for effective surface cleaning.

Explanatory Notes to PCT Heading 8424.3000: The Explanatory Notes state that this heading covers machines that project jets of steam, sand, or similar substances at high pressure for cleaning purposes. The Wadfow High-Pressure Washer operates on a similar principle, using high-pressure water jets to remove contaminants from surfaces, akin to the way sand blasting machines use abrasive jets. The shared jet projecting function emphasizes its suitability under this heading.

Exclusion from Agricultural or Horticultural Sprayers (PCT Heading 8424.4000): The operating pressure range of 55-160 bars and the washer's intended use for high-pressure cleaning are significantly different from the characteristics of portable sprayers designed for agricultural or horticultural purposes, which typically operate at around 3 bars and are designed for low-pressure, portable spraying applications. The substantial differences in design, pressure, and intended use exclude the high-pressure washer from this category.

International References Supporting Classification of High-Pressure Car Washers Under 8424.3000:

The committee also considered international classification rulings on the classification of portable high-pressure washers, as detailed below:

Customs Ruling NY 181078: This ruling classified a high-pressure power washer under HTS 8424.30.9000, which provides for other steam or sand blasting machines and similar jet projecting machines.

Source: https://www.customsmobile.com/rulings/docview?doc_id=NY%20181078

Customs Ruling NY N303183: Classification of gas powered pressure washers: Briggs, Rato, and Honda, which are designed for home use applications, vehicles, and industrial/commercial applications.

Source: <https://rulings.cbp.gov/ruling/N303183>

12. Based on the above considerations, the Classification Committee holds that the appropriate classification for the **Wadfow High-Pressure Washer 1200W 90 Bar (Model WHIP1A12)** is under PCT heading 8424.3000, which includes steam or sand blasting machines and similar jet projecting machines. This classification reflects the washer's core functionality, characterized by its ability to generate and project high-pressure water jets for effective surface cleaning, aligning it closely with the operational principles of sand blasting machines.

13. 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 Collectorate and shall be treated as annulled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading or incomplete information.

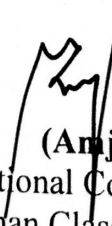
14. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002 and appeal against this determination lies with the Board in terms of Rule 2 of the Pakistan Rules provided in the preamble of the First Schedule to the Customs Act, 1969.

-Sd-

(Amjad Aman)
Additional Collector
Chairman 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.
5. The Chairman, Customs Appellate Tribunal, Karachi.
6. The Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
7. The Chief Collector of Customs (Enforcement) South, Custom House, Karachi.
8. The Chief Collector of Customs (Exports), Custom House, Karachi.
9. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
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14. The Collector, CoC Appraisalment (East), Custom House, Karachi.
15. The Collector, CoC Appraisalment (West), Custom House, Karachi.
16. The Collector, CoC (PMBQ), Karachi.
17. The Collector, CoC (SAPT), Karachi.
18. The Collector, CoC (AIIA) Allama Iqbal International Airport, Lahore.
19. The Collector, Collectorate of Customs (Adjudication I & II), Custom House, Karachi.
20. The Director, Reforms and Automation (R&A), Custom House, Karachi.
21. The Director (Reforms & Automation), Custom House, Karachi.
22. The Karachi Chamber of Commerce & Industry, Karachi.
23. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
24. The Karachi Customs Agents Association, Karachi.
25. M/s M.A Tools House (Pvt) Limited, House No. 50-2, Block-B, Gulberg, Lahore.
26. Notice Board.


19.9.2024.
(Amjad Aman)
Additional Collector of Customs
Chairman Classification Committee