

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE

Islamabad, the 2nd July, 1999.

CUSTOMS GENERAL ORDER NO. 20/99

Subject :- CLASSIFICATION OF "SPLIT-SYSTEM" TYPE AIR CONDITIONING MACHINES.

A question had arisen about correct classification of split-system type air conditioning machines which comprise of two main components, a) the indoor unit and b) the outdoor unit. The former contains a blower, a filter and a cooling coil etc and the latter contains condenser, compressor & dryers etc. The Board confirmed a ruling by Customs House, Karachi that split type air conditioners were correctly classified under PCT 8415.81, 8415.82 and 8415.83 depending upon their characteristics.

2. Some importers, however, contended that as split air conditioners can be mounted on the walls, so these should be should be classified under sub-heading air conditioning air conditioners
3. In view of the importer's representations, the matter was referred to the Tariff and Affairs Directorate of the World Customs Organization (WCO), for a ruling.
4. The WCO has given its ruling as under:-
 - i. that split-system type air conditioning machines are not covered by the present text of sub-heading 8415.10; and
 - ii. that the machines are classifiable in sub-heading 8415.81, 8415.83 as appropriate, given in the present structure of heading 84.15.

In view of the said ruling, it is therefore, clarified that the type air conditioning machines are classifiable under heading 8415.81, 8415.83 depending upon their other characteristics.

**(Dr Naeem Ajaz Qureshi)
Secretary (Machinery)**