



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



C-42/KAPE/DC-PCT/2025

Dated: 05.12.2025

PUBLIC NOTICE NO. 16/2025

Subject: CLASSIFICATION DETERMINATION OF "SPRAY CAPS/AEROSOL VALVES FOR AEROSOL SPRAY CANS"-DECISION OF CLASSIFICATION COMMITTEE.

1. Background of the Issue

The matter regarding the correct classification of *Spray Caps/Aerosol Valves* imported through various Collectorates was referred to the Classification Committee in compliance of the Recommendations/Findings of the Honourable Federal Tax Ombudsman dated 28.07.2025 in Complaint No. 17618/KHI/Cust/2025, filed by Mr. Mustafa Muhammad Hussain Hemani of M/s. Mustafa Enterprises.

The Classification Committee convened multiple meetings to deliberate on the HS classification issue on 15.10.2025, 22.10.2025, 05.11.2025, and 24.11.2025. Mr. M. Asif Ali of M/s. Kazi Corporation, being the authorized representative of the importer attended the hearings scheduled on 22.10.2025 and 05.11.2025, and briefed the Classification Committee on the importer's view point.

2. Detailed Description of the Goods

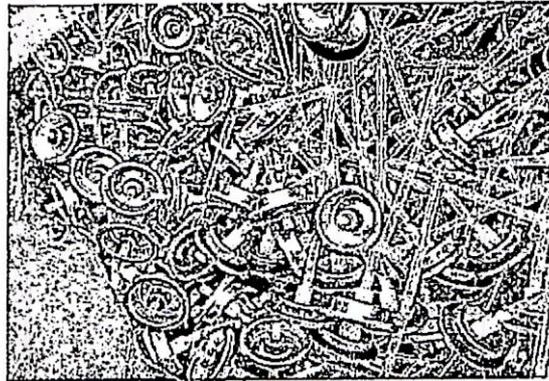
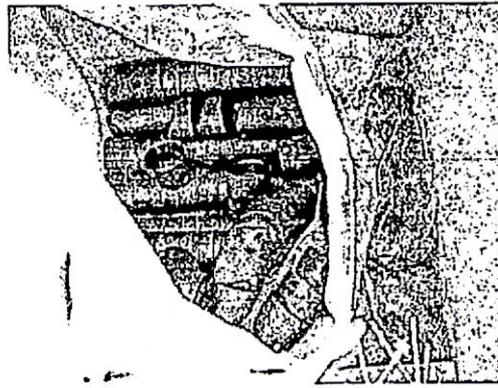
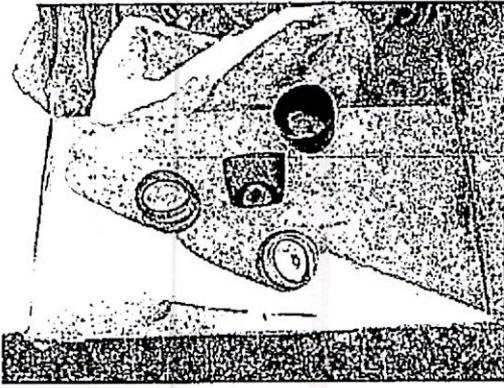
The product description entails that the imported goods comprise of *Spray Caps/Aerosol Valve* meant for use with Aerosol Spray Can, and consist of the following components:

- i. A press button incorporating a nozzle (spray cap), made of plastics;
- ii. A mounting cap/cup, made of base metal;
- iii. A cup gasket, made of plastics;
- iv. A stem gasket, made of plastics;
- v. A stem, made of plastics;
- vi. A spray housing, made of plastics;
- vii. A steel spring;
- viii. A dip tube, made of plastics.

The mechanism involves an aerosol valve which is designed to be mounted on the neck of an aerosol container. When the press button is depressed, the contents of the container (liquids, powders, or foams) are sprayed into the air. The valve operates by allowing propellant gas to escape through the spray cap, which projects the contents of the container. The valve does not have a control mechanism for regulating the flow or dispersion of the contents. *In short, these items are designed to be fitted on the neck of aerosol containers to project, dispense, or spray the contents (liquid, powder, or foam) upon depression.*

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3. **Importer's Viewpoint vis-à-vis Department's Viewpoint**

The importer's representative briefed the Committee during the meetings that the goods fall under PCT Heading 8424, by relying on the WCO Harmonized System Committee (HSC) Classification Decision and previous ruling issued by the then Classification Committee. He further substantiated his viewpoint with documentary evidence of import clearance data under PCT 8424 and also presented market samples demonstrating the functionality of the imported items, specifically spray caps for their intended use as aerosol spray cans.

The Department, on the other hand relied on classification under PCT Heading 9616, which deals with scent sprays and similar toilet sprays, particularly those used for personal care or hygiene.

4. **Detailed Evaluation of the Merits of Both PCT Headings:**

4.1 ***84.24-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.***

This heading encompasses a wide range of mechanical appliances used for projecting, dispersing, or spraying liquids, powders, or similar substances. It includes both hand-operated and mechanically operated appliances. The heading also covers certain other related devices, such as fire extinguishers and blasting machines.

Discussion on Merits of Classification of Disputed Goods under PCT Heading 8424:

The spray valve for aerosol cans possesses several key attributes that align with the general description under HS Heading 84.24, which covers mechanical appliances for projecting, dispersing, or spraying liquids or powders. The primary function of the aerosol spray valve is to spray or project the contents of an aerosol container when the press button is depressed. This directly aligns with the purpose described in HS Heading 84.24, which includes appliances that disperse or project liquids or powders. The spray valve is a mechanical device that works by releasing a propellant (gas) when triggered; forcing the contents of the aerosol can to be expelled through a nozzle in a controlled spray pattern. This action is consistent with the kind of function envisioned in the heading, as it is explicitly designed for the purpose of spraying liquids, powders, or foams. While the valve does not contain advanced control mechanisms, such as a flow regulator or nozzle adjustments, it is still a mechanical appliance that operates through physical interaction (pressing the button). This meets the basic requirement for mechanical appliances for projecting or spraying liquids or powders, as described in HS Heading 84.24. The valve is not an electronic or electrically powered device, but rather a hand-operated mechanical appliance that relies on simple mechanical actions (depressing the button and allowing the propellant gas to expel the product). This simplicity of design is typical for many items classified under the heading, such as basic spray nozzles and fire extinguishers.

4.2 96.16- Scent sprays and similar toilet sprays, and mounts and heads thereof; powder-puffs and pads for the application of cosmetics or toilet preparations.

This heading encompasses scent sprays, toilet sprays, and similar products used primarily for personal care, hygiene, or fragrance applications. Additionally, it covers mounts and heads used for dispensing these sprays, as well as items like powder-puffs and pads for cosmetic or toilet preparations. The key distinction in this heading is that it focuses not only on the finished products like perfumes and deodorants but also includes the mechanical components—spray heads or mounting heads—that are used to dispense these products from aerosol containers or spray bottles.

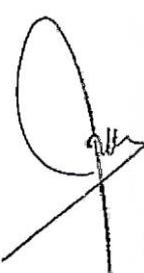
Discussion on merits of classification of disputed goods under PCT heading 9616:

Mounting heads under HS Heading 96.16 are designed with advanced controlled dispersion mechanisms to ensure precise and consistent release of personal care products like deodorants, perfumes, and hair sprays. These spray nozzles are engineered to provide a variety of spray patterns, from a fine mist to a targeted jet, allowing for controlled, even application. The dispersion mechanism is often adjustable, giving users the ability to customize the spray output to match the specific needs of the product, whether for a light, broad coverage or a more concentrated spray.

Mounting heads under HS Heading 96.16 differ significantly from the spray valves found under HS Heading 84.24 in both their design and functionality, particularly in their controlled dispersion mechanisms. While both are used to dispense or project substances, mounting heads in HS 96.16 are specifically engineered to deliver precise, controlled spray patterns that are crucial for personal care and hygiene products. These mounting heads often include adjustable nozzles or dispersion mechanisms that allow for a customizable spray, ensuring an even, fine mist or a targeted jet, depending on the product and its intended use. They are designed for consumer interaction, focusing on delivering a consistent, refined spray that is both functional and user-friendly, often with features like anti-clogging systems and ergonomic activation.

In contrast, spray valves under HS Heading 84.24 are more general-purpose mechanical appliances that serve a wider range of applications, from personal care to industrial uses like cleaners, lubricants, and paints. These valves typically function through a simpler mechanism, often relying on the activation of a button to release the contents of the container, without advanced features for controlling the flow or spray pattern. The valve mechanism in HS 84.24 is generally designed for basic dispensing or projecting of liquids or powders, and does not focus on the refined control over the spray output that is characteristic of mounting heads in HS 96.16. While spray valves can be used in a variety of products, their design prioritizes functional simplicity, whereas mounting heads are tailored for specific personal care applications, ensuring a more controlled and aesthetically consistent spray.

5. Reference to WCO Opinion on Spraying Appliance:



As part of the classification analysis, the following WCO opinion (WCO classification opinions 2022 edition) on spraying appliances is referenced. The same was also relied upon by the importer's representative. This opinion provides guidance on the correct classification of items such as spray caps or aerosol valves used in dispensing systems. The description, based on the WCO's opinion, outlines the components and functional characteristics of such spraying appliances:

Spraying appliance consisting of a valve fitted with a press-button incorporating a nozzle (spray cap), comprising the following components:

- (i) A press-button incorporating a nozzle (spray cap), of plastics;
- (ii) A cup, of base metal;
- (iii) A cup gasket, of plastics;
- (iv) A stem gasket, of plastics;
- (v) A stem, of plastics;
- (vi) A housing, of plastics;
- (vii) A steel spring;
- (viii) A dip tube, of plastics.

The article is designed to be mounted on the neck of a container, the contents (liquids, powders or foams) of which are sprayed into the air by depressing the press-button which allows propellant gas to escape through the spray cap. This article does not incorporate a control mechanism to regulate the flow or dispersion of the contents.

6. Committee's Findings:

The imported goods are mechanical dispensing components of aerosol spray systems. They consist of valve assemblies, springs, gaskets, mounting caps, nozzles, etc., enabling the mechanical spraying function. They are not scent sprays, nor mounts/heads for perfumery or toilet sprays. Their primary function is projecting/spraying liquids via the internal valve mechanism, squarely falling within Heading 84.24.

Therefore, after a thorough review of the disputed item and the functional characteristics of the subject goods, it is held that the aerosol spray valve in question is correctly classified under HS Heading 8424, specifically under subheading 8424.89, which covers mechanical appliances (whether or not hand-operated) for projecting, dispersing, or spraying liquids or powders, and parts thereof. This classification is supported by the following analysis, which incorporates relevant General Rules for Interpretation (GIRs), Explanatory Notes, and WCO Classification Opinions.

6.1 Application of GIRs (General Rules for Interpretation):

Under the General Rules for the Interpretation of the Harmonized System (GIRs), specifically GIR 1, goods are classified based on their physical characteristics, function, and the general description of the heading. The aerosol spray valve is designed to project or spray the contents of an aerosol container when the press button is depressed, a function that aligns with the description in Heading 8424. The product operates as a mechanical appliance that dispenses liquids, powders, or foams in a manner that is typical for devices covered under this heading. The spray valve is mounted on the neck of the aerosol container and works by releasing the contents when triggered by pressing the button, without requiring any electronic or advanced control mechanism for dispersion.

The application of GIR 1 confirms that the goods fall under Heading 8424 as mechanical appliances for projecting or spraying liquids or powders, which includes spray nozzles, fire extinguishers, and similar dispensing devices.

6.2 Reference to Explanatory Notes (HS Heading 8424):

Explanatory Note 84.24 acknowledges that appliances under this heading must be mechanical in nature and capable of dispensing or spraying substances. The spray valve operates via a simple mechanical action (pressing the button) that allows the propellant gas to expel the container's contents, making it a clear fit under Heading 8424.

6.3 Reference to Explanatory Notes (HS Heading 9616):

In contrast, HS Heading 9616 applies to scent sprays and personal care products like deodorants, perfumes, and air fresheners, as well as the mounts and spray heads used to dispense them. The Explanatory Notes to Heading 9616 clarify that this heading is intended for finished consumer products for personal care or cosmetic purposes, including the specific dispensing heads or nozzles used with such products. However, these dispensing heads are typically designed with advanced control mechanisms to regulate the flow and spray pattern, which is essential for products such as perfumes, deodorants, and other toiletries.

6.4 Reference to WCO Opinion on Spraying Appliances:

The Committee also referred to the classification ruling determined by the World Customs Organization – Harmonized System Committee (17th Session), which held that “Aerosol spray valves comprising mechanical components for projecting or dispersing liquids are classifiable under Heading 84.24 (subheading 8424.89).” This opinion serves as binding guidance for all WCO member administrations, including Pakistan.

As detailed above, the WCO Classification Opinion (2022 Edition) further supports the classification of the spray valve under HS Heading 8424. According to the WCO, a spraying appliance consisting of a valve with a press-button incorporating a nozzle (spray cap) is correctly classified under Heading 8424, regardless of the absence of a flow regulation mechanism. The opinion describes the valve as a mechanical appliance with components such as a press-button, nozzle, spring, and dip tube, which are used to project or disperse the contents of an aerosol container when the press-button is depressed. Importantly, the WCO opinion notes that the valve does not require advanced control features to be classified under Heading 8424. This opinion aligns with the Explanatory Notes and supports the view that the aerosol spray valve is a mechanical dispensing appliance that meets the requirements of HS Heading 8424.

7. Conclusion/Holding:

After detailed examination of the technical structure, functional use, WCO ruling, and Explanatory notes, the Committee unanimously concluded:

- The goods do not fall under Heading 9616, as they are not scent/toilet spray heads.
- The imported goods are mechanical dispensing components, meant for projecting or spraying pressurized contents.
- The goods are squarely and appropriately covered under Heading 8424.89.
- Classification under 8424.89 is also consistent with:
 - GIR 1 & 6
 - WCO HSC Decision
 - International classification practice
 - Local precedent & technical analysis

Based on the application of GIR 1, the relevant Explanatory Notes to PCT Heading 8424 and PCT Heading 9616, as well as the WCO Classification Opinion, it is concluded that the aerosol spray valve is correctly classifiable under Heading 8424, specifically under subheading 8424.89 as a mechanical appliance for projecting, dispersing, or spraying liquids or powders, and parts thereof.

8. Applicability

The classification determination is specific to the product whose details/specifications have been provided above. The ruling is based on documents and information submitted by the referring Department and shall stand cancelled if it is subsequently found that the same was obtained by providing incorrect, false, misleading, or incomplete information.

This Public Notice is issued in terms of Chapter-II (Classification) of CGO 02/2025 dated 24.03.2025 and any appeal against this determination/decision shall lie 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/-
(Ammara Durrani)
Additional Collector/
Secretary to the 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 Chief (Tariff & Trade), Federal Board of Revenue, Islamabad.
6. The Director General of Customs Exports & Input / Output Co-Efficient Organization (IOCO), Karachi.
7. The Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
8. The Chief Collector of Customs Appraisalment Balochistan, Custom House, Quetta.
9. The Chief Collector of Customs Appraisalment Punjab, Custom House, Lahore.
10. The Chief Collector of Customs Appraisalment (North), Custom House, Peshawar.
11. The Collector, Collectorate of Customs Appraisalment, Faisalabad.
12. All Collectors / Directors of Customs.
13. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBoC.
14. M/s Mustafa Enterprises F-54, Eastern Industrial Zone, Port Qasim Authority Karachi
15. The Karachi Chamber of Commerce & Industry, Karachi.
16. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
17. The Karachi Customs Agents Association, Karachi.
18. Notice Board.


(Ammara Durrani)
Additional Collector / Secretary
to the Classification Committee