



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



No. C- 71/KAPE/DC/PCT/2024

Dated: 07.04.2025

**PUBLIC NOTICE NO. 02/2025**

Subject: **DETERMINATION OF CLASSIFICATION OF TRUE POTATO SEEDS.**

The subject matter was first forwarded to Chief Collector (Appraisalment-South) for views/comments on the subject matter vide Board's letter bearing No. C. No. 3(24) tar-I/2022 dated 15.11.2024 enclosing therewith Ministry of Commerce, Islamabad's letter F.No.1(1)/2024-Misc-TRP-II dated 29.08.2024 along with email message dated 14.05.2024 from the Counselor, Embassy of Pakistan in Netherland on the subject issue.

2. Accordingly, the views/comments of all four Collectorates functioning under the jurisdiction of Chief Collector (Appraisalment-South) Karachi were called by the Board. The same are reproduced here:

**The Collectorate of Customs (Appraisalment-West), Karachi .**

*"The matter has been thoroughly examined, and it is informed that, as per the Pakistan Customs Tariff, "Potato Seeds" are classified under PCT Code 0701.1000. As per the Explanatory Notes to chapter 0701, the term "seed" refers exclusively to potatoes recognized by the relevant national authorities as intended for sowing purposes.*

*A potato tuber is defined as a stem of the potato plant that has been developed for vegetative propagation and is classified under PCT 0701.1000. True Potato Seeds (TPS), on the other hand, are seeds produced through pollination and are distinct from tubers. The classification of TPS under PCT Code 1209.9190 is based on their characterization as vegetable seeds intended for sowing. Being botanical seeds derived from pollination. Chapter 12 of the Pakistan Customs Tariff explicitly includes seeds, fruits, and spores intended for sowing purposes.*

*This Collectorate is of the opinion that TPS should be classified under 1209.9190. However, the Ministry of Commerce may be suggested to request the Department of Plant Protection to consider the options given in the Counselor's email for resolution of the matter."*

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Chief (TPS)  
WM  
Uf 11/4  
Usman Asghar  
Chief (TPS)

**The Collectorate of Customs (Appraisalment-PMBO), Karachi.**

*"The contents of the letter have been examined. It has been informed that a Dutch company Solynta has introduced True Potato Seeds (TPS) that have superior qualities over traditional potato tubers required for sowing purposes. For import of TPS into Pakistan, HS Code issue has to be addressed as the Department of Plant Protection is reportedly advising use of HS Code 0701.1000 whereas M/s. Solynta uses HS Code 1209.9180, for export purposes from Netherlands.*

*Accordingly, it is apprised that as per Pakistan Customs Tariff "Seed Potatoes" are classified under PCT 0701.1000 and are importable subject to (i) valid import Permit issued by DPP(ii) Phytosanitary Certificate from National Plant Protection Organization (NPPO) of country of origin and Phytosanitary Certificate for re-export and (iii) Plant Protection Release Order by DPP. As per Explanatory notes to Chapter 0701, the expression "seed" covers only potatoes which are regarded by the competent National Authorities as intended for sowing.*

*A seed potato (potato tuber) is defined as the stem of potato plant developed for vegetative propagation. It is primary organ by which the potato plant regenerates and grows without requiring sexual reproduction. A potato tuber is a stem and not a whole potato in a biological term. "Potato" tubers are classified under 0701.1000 because they are intended for planting and propagation, regardless of their botanical identity as stems/sprouts. Comparatively, True Potato seeds (TPS) are seeds produced by pollination in the fruit or flower of the potato plant similar in appearance and use to seeds from other vegetables and fruits. TPS is the actual botanical seed produced by the sexual reproduction, and is formed inside the fruits/berries, assembling tomatoes. Unlike tubers, which are used for vegetative reproduction, the classification of TPS is based on their nature as botanical seeds produced through pollination. Apparently classification of TPS under PCT Code 1209.9190 seems appropriate keeping in view its specific nature as discussed above.*

*It is pertinent to mention here that both the PCT Codes 0701.1000 and 1209.9190 have identical Tariff structure in Pakistan Customs Tariff, and Import Policy conditions are also the same with the exception of additional requirement of enlistment of seeds by Federal Seed Certification and Research Department for PCT Code 1209.9190. Therefore, it is proposed that the Ministry of Commerce may be advised to coordinate with the Department of Plant Protection and Federal Seed Certification and Research Department to conclusively determine the nature and specifications of TPS for appropriate classification."*

**The Collectorate of Customs (Appraisalment-SAPT), Karachi.**

*"The contents of the email have been examined, wherein it has been informed that a Dutch company Solynta has introduced True Potato Seeds (TPS) that have superior qualities over traditional potato tubers required for sowing purposes. For import of the TPS into Pakistan, HS Code issue needs to be addressed as the Department of Plant Protection is reportedly advising use of HS Code 0701.1000; whereas, M/s. Solynta uses H.S Code 1209.9180 (forexport purposes from Netherlands).*

*Potato Seeds are classifiable under HS/PCT Codes 0701.1000 and 1209.9190 in Pakistan's Customs Tariff, and the both PCT Codes have identical-tariff structure and import policy conditions, except the additional requirement of enlistment of seeds by Federal Seed Certification and Research Department for PCT Code 1209.9190. The Customs clearance data, on the other hand, shows that potato seeds for sowing are being cleared under PCT Code 0701.1000. The Ministry of Commerce may be suggested to request the Department of Plant Protection to appropriately consider the options given in the Counselor's email for resolution of the matter."*

**The Collectorate of Customs (Appraisalment-East), Karachi.**

*"The matter has been examined. It is apprised that as per Pakistan Customs Tariff Potato Seeds are classifiable under pct 0701.1000 and are importable subject to (i) valid import permit issued by DPP (ii) Phytosanitary Certificate from National Plant Protection Organization (NPPO) of country of origin and Phytosanitary Certificate for re-export and (iii) Plant Protection Release Order by DPP, As per Explanatory Notes to Chapter 0701. The expression "seed" covers only potatoes which are regarded by the competent national authorities as intended for sowing. A Potato tuber is defined as the stem of the potato plant developed for objective propagation. It is the primary organ by which the potato plant regenerates and grows without requiring sexual reproduction. While a potato tuber is a stem and not a whole potato in terms "Potato" tubers are classified under 0701.1000 because they are inserted for planting and propagation, regardless of their botanical identity as stems/sprout.*

*True Potato Seeds (TPS) are seeds produced by pollination in the fruit or flower of the potato plant similar in appearance and use to seeds from other vegetables or fruits. Unlike tubers which are used for vegetative reproduction the classification of TPS under PCT Code 1209.9190 is based on their nature as vegetable seeds for sowing they are the botanical seeds produced through pollination. Chapter 12 of the Pakistan Customs Tariff specifically includes seeds fruits, and spores that are intended for sowing purposes. While potato tubers are classified under HS Code 0701.1000 due to their use as propagation material for new plants; True Potato seed (TPS) are categorized separately because they represent a different form of propagation material as they are botanical seeds produced through pollination, not vegetative organs like tubers. Therefore, TPS shall be classified under 1209.9190."*

3. The Board after going through the views / comments of all South region Customs Collectorates, vide letter No. 3(24) Tar-I/2022 dated 01.01.2025 referred the matter to Classification Committee to examine the matter and determine the classification through a Public Notice in consultation with all stakeholders and Department of Plant Protection (DPP). In the light of Board's directives, an in-house meeting with members of Classification Committee was convened on 27.02.2025 and a meeting with Department of Plant Protection (DPP) was convened on 06.03.2025 and 26.03.2025. Mr. S. Muzammil Hussain (Entomologist PSW-DPP) attended the meeting and expressed his views. The written contention received from the Department of Plant and Protection vide their letter No. DPP/PSW/MISC/2024 dated 20.03.2025 is reproduced below:

**GOVERNMENT OF PAKISTAN**  
**MINISTRY OF NATIONAL FOOD SECURITY AND RESEARCH**  
**DEPARTMENT OF PLANT PROTECTION**  
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File No. DPP/PSW/MISC/2024

Jinnah Avenue, Malir Halt

Karachi, 26th of March, 2025

**Miss Hijab Zahra**  
Secretary Classification  
Collectorate of Custom Appraisement (East)  
Custom House, Karachi

**Subject: DETERMINATION OF CLASSIFICATION OF TRUE POTATO SEEDS**

With reference to your letter No. C-71/KAPE/DC/PCT/2024 dated 20.3.2025 on the subject cited above. Comments from this Department on the subject matter are as under:

1. The assignment of different **HS codes to Potato Seed Tubers and Potato True Seed (TPS)** may be based on their **botanical and physiological differences**, which influence their classification in international trade. Potato Seed Tubers/ Seed Potatoes (HS Code: 0701.10) classified under Chapter 07 (Edible Vegetables and Certain Roots and Tubers) is a vegetative propagule. It multiplies by asexual clonal propagation through tubers. The Tubers are underground storage organs with axillary buds (eyes) that sprout to develop into new potato plants. In case of Potato seed tubers, the offsprings are identical to the mother plant. Though used for planting, tubers are categorized under 'fresh or chilled potatoes' because of their physical nature.

2. *Potato True Seed (HS Code 1209.30) classified under Chapter 12 (Oil Seeds and Other Seeds for Sowing) is a botanical seed resulting from sexual reproduction through pollination and the fertilization of ovules in the potato flower. Morphologically the seed is Tiny, globose to reniform seeds (1–2 mm) enclosed within the potato fruit (berry).*

3. *In the view above, it is concluded that Potato Seed Tubers and Potato True Seed are different in morphology and botanical properties hence classified under different HS codes.*

**S. Muzammil Hussain**  
Entomologist PSW

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#### **4. Law and analysis:**

The classification of True Potato Seeds (TPS) is examined in light of the Pakistan Customs Tariff and the General Rules for the Interpretation (GIR) of the Harmonized System, along with relevant Explanatory Notes to the Harmonized Commodity Description and Coding System.

##### *4.1. Nature and Characteristics of True Potato Seeds (TPS):*

As discussed above, Potato tubers are a vegetative part of the potato plant used primarily for asexual (clonal) propagation, where new plants grow from the parent plant's tuber. These are traditionally classified under PCT heading 0701.1000, which covers "Seed Potatoes". In contrast, True Potato Seeds (TPS) are produced through sexual reproduction by means of pollination, and they are harvested from the fruit (berry) of the potato plant. These seeds are similar in form and function to other botanical vegetable seeds like tomato or pepper seeds and are intended for direct sowing in soil.

##### *4.2. Relevant Headings and Their Scope:*

#### **Heading 0701.1000 – “Seed Potatoes”**

According to the *Explanatory Note to Heading 0701:*

*“The term ‘seed’ in this heading refers only to potatoes that are regarded by the competent national authorities as intended for sowing.”*

The Explanatory Notes clarify that the heading excludes botanical seeds derived from fruits of the potato plant. Hence, although the word “seed” appears in 0701.1000, it

does not include True Potato Seeds, because the heading is limited to tubers that function as propagation organs.

### **Heading 1209 – “Seeds, fruits and spores, of a kind used for sowing”**

In contrast, the *Explanatory Note to Heading 1209* states:

*“This heading covers a wide range of seeds, fruits and spores of a kind used for sowing. It includes, inter alia, cereal seeds, vegetable seeds (e.g., of tomatoes, cucumbers, cabbages, carrots, onions, lettuces, peppers, spinach, etc.), flower seeds, forage plant seeds, and other seeds used for propagation purposes.”*

The Explanatory Notes to Heading 1209 of the Harmonized System clarify that this heading covers a wide range of seeds, fruits, and spores of a kind used for sowing, including vegetable seeds such as those of tomatoes, peppers, cucumbers, lettuces, and similar crops. Crucially, the heading applies only to products that are capable of germination and specifically intended for propagation through sowing.

#### *4.3. Application of General Interpretative Rules (GIR):*

**GIR 1:** Classification is determined according to the terms of the headings and any relevant Section or Chapter Notes.

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In terms of General Interpretative Rule 1 (GIR 1), classification shall be determined according to the terms of the headings and any relevant Section or Chapter Notes. Heading 1209 specifically covers “seeds, fruits and spores of a kind used for sowing,” which accurately describes True Potato Seeds (TPS)—botanical seeds produced through sexual reproduction and intended for germination. In contrast, Heading 0701 applies to tubers used for vegetative propagation and does not encompass botanical seeds. As such, by applying GIR 1, TPS are correctly classifiable under PCT Code 1209.9900, based on the clear and specific wording of the heading and supported by the Explanatory Notes.

**GIR 3(a):** When goods are classifiable under two or more headings, the heading that provides the most specific description is preferred.

Between the headings 0701 and 1209, heading 1209 offers a more specific description for TPS due to its precise reference to vegetable seeds intended for sowing, which accurately reflects the nature and intended use of TPS.

#### *4.4. International Practice:*

It is noteworthy that exporters from the Netherlands, such as M/s. Solynta, classify TPS under HS Code 1209.9180, further validating international consensus on their treatment as vegetable seeds.

**5. Holding:**

In light of the foregoing discussion and based on a comprehensive review of the product's nature, detailed analysis, and applying the principles laid down in General Interpretative Rules, supported by the Explanatory Notes to Heading 0701 and 1209, the Classification Committee concludes that True Potato Seeds (TPS) being botanical seeds produced through pollination and intended solely for sowing meet all the conditions of Heading 1209, which specifically covers seeds of a kind used for sowing. Accordingly, True Potato Seeds are classifiable under PCT Code 1209.9900 of the Pakistan Customs Tariff in terms of GIR 1 and GIR 3(a).

6. 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 Ministry/Department and shall be treated as canceled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading or incomplete information.

7. This Public Notice is issued in accordance with Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002, following deliberations held by the Classification Committee constituted thereunder, and any appeal against this determination/decision shall be filed with the Board.

Sd/-

(Amjad Aman)

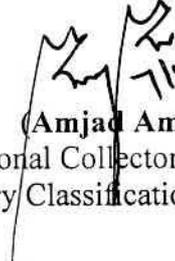
Additional Collector

Secretary 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 Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
7. The Chief Collector of Customs (Enforcement) Islamabad.
8. The Chief Collector of Customs (Exports / IOCO), Custom House, Karachi.
9. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
10. The Chief Collector of Customs (North), Custom House, Islamabad.
11. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.
12. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.

13. The Secretary (Tariff -I), Federal Board of Revenue, Islamabad
14. All Collectors / Directors of Customs.
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.

  
7/14/2025.  
(Amjad Aman)  
Additional Collector of Customs  
Secretary Classification Committee