



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



C-231/KAPE/DC/PCT/2024

Dated: 21.04.2025

PUBLIC NOTICE NO. 03/2025

SUBJECT: REQUEST TO DETERMINE THE CLASSIFICATION OF ELECTRIC BREAST /HAND OPERATED SPECTRA PUMP IMPORTED BY M/S.SPECTRA BABY PAKISTAN

The Collectorate of Customs Appraisalment (West), Karachi forwarded a reference No.SI/MISC/15/2021-VIII dated 03.08.2023 for determination of correct classification of "Electric Breast Pump and Manual Breast Pump".

(A) Case Details:

2. Brief facts as reported by the referring Collectorate are that M/s Spectra Baby Pakistan imported consignments of "Electric Breast Pump, SI Plus, S2 Plus, S9 and Hand Operated Spectra" under HS PCT heading 9018.9090. However, the goods were assessed by the department under PCT heading 8413.8100 for Electric Breast Pump and 8413.2000 for Hand Operated Breast Pump in terms of General Interpretation Rules (GIR-I) for tariff classification. The importer contention was that subject goods are for medical (used in hospital/maternity clinics only) and are appropriately classifiable under HS Code 9018.9090. Accordingly, assessment order was issued to importer. The importer filed Appeal against the Assessment Order before the Collector of Customs (Appeals), Karachi who vide Order in Appeal No.1864 dated 25.04.2022 decided the case in favor of department. Being dis-satisfied with the Order-in-Appeal the importer filed Appeal under Section 194 (A) of the Customs Act, 1969 before the Customs Appellate Tribunal, Karachi. The learned Customs Appellate Tribunal, vide Order No.K-1635/2022/2612 dated 20.07.2023 set aside the Assessment Order and Order in Appeal on the grounds that goods are hospital grade or a medical device as they are sold to Aga Khan University Hospital (AKUH) for their patients in maternity ward being "Breast Pumps" and not the "Pumps for liquid" and all medical devices regardless to its application upon the human body are placed under PCT heading 9018. The referring Collectorate reviewed the case in the legal committee and decided to file SCRA against the Tribunal's order. Additionally, it was decided to refer the matter to the Classification Committee to address the classification issue, following the Board's directions vide letter no. 1(1)SCRA/App/South/Khi/2023 dated 03.10.2023

[1]

*Chief (TPS)*  
KARAMATULLAH KHAN CHAUDHRY  
Member (Taxpayers' Services)  
Federal Board of Revenue  
Islamabad

*Uq 20/4*  
Usman Asghar  
Chief (TPS)

*WM*

*30-04-2025*

*E-AD NO-53858-K  
Date 29/04/2025*



**(B) M/s. Spectra Baby Pakistan**

3. The importer contention is that subject goods are for medical use and are appropriately classifiable under PCT heading 9018.9090 on following grounds:-

- a) Under Index of Customs Tariff and Trade Controls –Part-I -2019-20 Ed. (*Pump, breast*) are classifiable under H.S Code 9018.9090.
- b) Under Reference goods should be properly classified under declared PCT heading as per Rule 11 of Drug Regulatory Authority of Pakistan.
- c) *The spectra Pumps are closed system breast pumps with their patented back flow protector technology. This means that when the pump draws milk from the mother's breast, the back flow protectors attached to the pump ensure that the milk does not enter the pumps tubing, and thereby never entering a breast pumps motor inside the body. This means that the pumps motor is always sterilized and safe to be used interchangeably with several mothers in a hospital.*
- d) *All spectra breast pumps have motor suction strength of more than 320mmHG which qualifies them as hospital grade. Some Spectra pumps also have two motors.*
- e) *As per Explanatory Notes of heading 9018 the goods imported are clearly identifiable as being for medical used (as per DRAP license). For example a heart surgeon using a knife to perform procedures cannot use any knife in market. He cannot use the knife used to chop vegetables at home even though essentially both knives perform the same function. Therefore, a surgical knife imported which is considered medical grade will come under 9018 as per WCO Explanatory Notes.*
- f) *Export GD from UAE at Dubai Customs confirmed the HS Code 9018.9090.*
- g) *Spectra Breast pumps are medical device and WCO explanatory notes also support argument.*

**(C) Department Point of View**

4. The goods are reciprocating positive displacement pumps in terms of Explanatory Notes of PCT heading 84.13 which are re-produced as below:-

**(A) RECIPROCATING POSITIVE DISPLACEMENT PUMPS**

*These use the linear suction or forcing action of a piston or plunger driven within a cylinder, the inlet and outlet being regulated by valves. "Single-acting" pumps utilize the thrust or suction of one end of the piston only; "double-acting" types pump at both ends of the piston thus using both the forward and reverse strokes. In simple "lift" pumps the liquid is merely raised by suction and discharged against atmospheric pressure. In "force" pumps, the compression stroke is used, in addition to the suction stroke, to force*

the liquid to heights or against pressure. Multi-cylinder pumps are used for increased output. The cylinders may be either in line or in a star shape.

This category includes:

(1) *Diaphragm pumps. These incorporate a vibrating membrane of metal, leather, etc. (actuated either directly or through a fluid transmission) by which the liquid is raised.*

(B) The breast pumps are classified in PCT code 8413.5000 as per US Cross Ruling NY C81231 dated 20.11.1997.

**(D) Law and Analysis:**

05. The classification committee considered the arguments and stance of both sides and examined the documents put forth and the relevant provisions of law dealing with the HS classification. Classification of any imported goods under Pakistan Customs Tariff is determined under the General Interpretation Rules (GIR) of the First Schedule to the Customs Act, 1969. The Committee considered the PCT headings relied upon by the importers and the referring Collectorate which are reproduced for ease of reference:

PCT Heading	Terms of Heading
9018.9090	- - - Other
8413.8100	- - Pumps
8413.2000	- Hand pumps, other than those of subheading 8413.11 or 8413.19

6. The Classification Committee examined the classification in light of Explanatory Notes to PCT headings and GIR Rules and framed the following questions :-

i. *Do the Breast pumps qualifies for Explanation of Pumps mentioned in PCT heading 9018 as per the Explanatory Notes to PCT heading?*

**(i) Do the Breast pumps qualifies for Explanation of Pumps mentioned in PCT heading 9018 as per the Explanatory Notes to PCT heading?**

a) *The Heading 9018 includes instruments and appliances used in medical, surgical dental or veterinary sciences, other electro medical apparatus and sight testing instruments. The breast pump does not fall in any of the categories under the heading. They are not used to perform any surgical procedure nor are used by any medical*

practitioner to treat or prevent an ailment or for measuring or testing health conditions. They are used for lactating mother milk. The heading covers a very wide range of instruments and appliances which, in the vast majority of cases are used only in professional practice (eg. by doctors, surgeons, dentist, and veterinary surgeon's midwives) either to make a diagnosis, to prevent or treat an illness or to operate etc. Therefore, the item distinctively does not fall under PCT heading 9018 as per the Explanatory Notes to Harmonized system.

b) According to World Health Organization, the definition of "Medical Device" is elaborated as

*"An article, instrument, apparatus or machine that is used in the prevention, diagnosis or treatment of illness or disease, or for detecting, measuring, restoring, correcting or modifying the structure or function of the body for some health purpose."*

Therefore, inferring from the above definition of medical devices, it includes devices for diagnosis, treatment of illness or disease. Therefore, the breast pump which is used to maintain or increase milk supply, relieve engorgement, and provide breast milk to a baby when the mother is not available is not a device / instrument of appliances to be used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus (i.e. a gamma camera that detects radiation emitted by radioactive substances to create images of the inside of the body) as per the terms of heading of 9018, therefore item by its function, name and usage is not covered under PCT heading 9018.

**ii) Does the medical grade of Pumps excludes it from PCT heading 8413 or 3926?**

*The contention of the importer that under reference goods should be properly classified under PCT heading 9018 as per Rule 11 of Drug Regulatory Authority of Pakistan being a medical device grade do not carries weight since classification of harmonized system is based on General Interpretation Rules for the interpretation of the Harmonized system and Pakistan Rules (Rule 1 and 2) for Tariff Classification. Since the tariff classification is based Explanatory Notes and GIR Rules and even many medical devices are covered in Chapter 84 and 85 (e.g. 8419.2000 – Medical, surgical or laboratory sterilizers) , therefore the argument that medical devices registered under DRAP must fall under PCT heading 90 is devoid of merits.*

**iii.) Whether Breast Pump qualifies for PCT heading 8413?**

*Since all the pumps including hand pumps are fall in tariff heading 8413, and in above paras's exclusion from PCT heading 9018 has been substantiated, therefore deliberation of PCT heading 8413 is essentially required whether under reference goods fall in heading 8413 or otherwise.*

**(E) Reference from Explanatory notes & analysis of legal provisions:**

7. Upon reviewing relevant legal provisions, Explanatory Notes, and the Chapter Notes of Chapter 90, the Classification Committee observed that;-

a) Note 1(g) of Chapter 90 excludes pumps of heading 84.13

*“(g) Pumps incorporating measuring devices, of heading 84.13; weight operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, “optical” dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;”*

b) The strength is also obtained from Chapter Note 2 (parts and accessories) of Chapter 90 and various other places in Explanatory Notes of Chapter 90 and its respective HS headings that pump are excluded from Chapter 90 and fall in Chapter 8413 which states that :-

i) *Subject to Chapter Note 1, parts or accessories identifiable as suitable for use solely or principally with the machines, appliances, instruments or apparatus of this Chapter are classified with those machines, appliances, etc.*

ii) *This general rule does not, however, apply to :*

(a) *Parts or accessories which in themselves constitute articles falling in any particular heading of this Chapter or of Chapter 84, 85 or 91 (other than the residual heading 84.87, 85.48 or 90.33. For example, a vacuum pump for an electron microscope remains a pump of heading 84.14; transformers, electro-magnets, capacitors, resistors, relays, lamps or valves, etc., remain classified in Chapter 85; the optical elements of heading 90.01 or 90.02 remain in the headings cited regardless of the instruments or apparatus to which they are to be fitted; a clock or watch movement is always classified in Chapter 91; a photographic camera falls in heading 90.06 even if it is of a kind designed for use with another instrument (microscope, stroboscope, etc.).*

*This appliance, generally remote controlled by a mechanical, hydraulic, pneumatic or electric control, is to be classified in its own appropriate heading (pump or compressor: heading 84.13 or 84.14; valve: heading 84.81, etc.).*

(b) *Goods/Items covered by Chapter Note 2 (a), constituted in **themselves** machines, appliances, instruments or apparatus of any particular heading of **Chapter 90** or of **Chapter 84, 85 or 91** (other than the residual headings 84.87, 85.48 or 90.33). It therefore follows that separately presented articles of this type must be classified in their respective headings. Examples of such goods include:*

Vacuum pumps (heading 84.14), taps or valves (heading 84.81), gears (heading 84.83).

The above transpires that WCO has indicated that Pumps in all cases must be classified in its appropriate PCT heading 8413.

8. The Chapter 84 and specifically 8413 includes the pumps of all kind even of plastics which are elaborated in 84, Section XVI and heading 8413 as under:-

(A) In general, the goods of this Section may be of any material. In the great majority of cases they are of base metal, but the Section also covers certain machinery of other materials (e.g., pumps wholly of plastics) and parts of plastics, of wood, precious metals, etc.

Headings 84.01 to 84.24 cover machinery and apparatus (described generally by reference to their function), which can be used in various branches of industry. In the other headings the machinery or apparatus is described, in most cases, by reference to the industry or other field of activity in which they are used. Under Chapter Note 2, machinery or apparatus falling in two or more headings one of which is within the first group (i.e., headings 84.01 to 84.24) is classified in that heading of the first group. Thus motors are always classified in headings 84.06 to 84.08 and 84.10 to 84.12 without regard to their use. The same principle of classification applies for pumps, even if specialized for a particular purpose (e.g., textile spinning pumps or agricultural pumps), centrifuges, calenders, filter presses, furnaces, steam generators, etc. This heading covers most machines and appliances for raising or otherwise continuously displacing volumes of liquids (including molten metal and wet concrete), whether they are operated by hand or by any kind of power unit, integral or otherwise.

The Pumps of Electric suction type tends to fall in PCT heading 8413 and more specifically in PCT heading 8413.5000 which includes, "**(B) ROTARY POSITIVE DISPLACEMENT PUMPS**

*(i) In these also, the intake and discharge of the liquid is effected by suction and compression, in this case produced by cams (lobes) or similar devices, rotated continuously on an axis. These devices make contact, at one or more points with the wall of the body of the pump, and form in this way the chambers in which the liquid is displaced."*

*Manual breast pumps will specifically be classified in PCT heading 8413.2000 "- i.e. Hand pumps, other than those of subheading 8413.11 or 8413.19"*

Therefore, the goods fall in HS Heading 8413 as per GIR Rule 1 and 3(a) as the product is not used in any medical or surgical procedures nor is it used by any medical practitioner and it is only a facilitating device for self-use by lactating mothers. Also, it is inferred that Chapter 90 and specifically 9018 the medical devices included are used for the purpose of diagnosis, prevention, monitoring, treatment or alleviation of disease, injury or handicap or investigation, replacement, modification or support of the anatomy or of a psychological process, therefore the the goods in question do not qualify as such.

#### **(F) Holding**

9. After thorough examination, the Classification Committee has determined that there is no dispute with the principle that most specific entry prevails over general entry, therefore, the Breast Pump falls under PCT heading 8413 specifically 8413.2000 (-Hand pumps, other than

those of subheading 8413.11 or 8413.19) for manual Breast Pumps and 8413.8100 for Electric Breast Pumps (Pumps).

10. 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.

11. This Public Notice is issued 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 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

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. M/s. Spectra Baby Pakistan, Ideal Centre A-18/19, Block-7 & 8, K.C.H.S.U Limited, Karachi.
19. Notice Board.

(Amjad Aman)

Additional Collector of Customs  
Secretary Classification Committee